PART IV

Section 1-B

CENTRAL ACTS AND ORDINANCES

LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

Notification No. LAW. 81 LCA. 75, Bangalore, dated 26th September 1975.

Ordered that the Customs Tariff Act, 1975 (51 of 1975) published in Part II, Section I of the Gazette of India, Extraordinary, dated 18th August 1975 be republished in the *Karnataka Gazette* for general information.

By Order and in the name of the Governor of Karnataka,

B. NAGESHA RAO,

Under Secretary to Government,
Dept. of Law and Parliamentary Affairs.

Assented to on 18th August 1975 Act No. 51 of 1975

THE CUSTOMS TARIFF ACT, 1975

An

Act

to consolidate and amend the law relating to customs duties.

BE it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.*— (1) This Act may be called the Customs Tariff Act, 1975.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Duties specified in the Schedules to be levied.*—The rates at which duties of customs shall be levied under the Customs Act, 1962 (52 of 1962) are specified in the First and Second Schedules.

3. *Levy of additional duty equal to excise duty.*—(1) Any article which is imported into India shall, in addition, be liable to a duty (hereafter in this section referred to as the additional duty) equal to the excise duty for the time being leviable on a like article if produced or manufactured in India and if such excise duty on a like article is leviable at any percentage of its value, the additional duty to which the imported article shall be so liable shall be calculated at that percentage of the value of the imported article.

Explanation.—In this section, the expression "the excise duty for the time being leviable on a like article if produced or manufactured in India" means the excise duty for the time being in force which would be leviable on a like article if produced or manufactured in India or, if a like article is not so produced or manufactured, which would be leviable on the class or description or articles to which the imported article belongs, and where such duty is leviable at different rates, the highest duty.

(2) For the purpose of calculating under this section the additional duty on any imported article, where such duty is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, (52 of 1962) be the aggregate of—

(i) the value of the imported article determined under sub-section (1) of the said section 14 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and

(ii) any duty of customs chargeable on that article under section 12 of the customs Act, 1962 (52 of 1962) and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but not including the duty referred to in sub-section (1).

(3) If the Central Government is satisfied that it is necessary in the public interest to levy on any imported article [whether on such article duty is leviable under sub-section (1) or not] such additional duty as would counter-balance the excise duty leviable on any raw materials, components and ingredients of the same nature as, or similar to those, used in the production or manufacture of such article, it may, by notification in the Official Gazette, direct that such imported article shall, in addition, be liable to an additional duty representing such portion of the excise duty leviable on such raw materials, components and ingredients as, in either case, may be determined by rules made by the Central Government in this behalf.

(4) In making any rules for the purposes of sub-section (3), the Central Government shall have regard to the average quantum of the excise duty payable on the raw materials, components or ingredients used in the production or manufacture of such like article.

(5) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(6) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to drawbacks, refund and exemption from duties, shall so far as may be, apply to the duty chargeable under this section as they apply in relation to the duties leviable under that Act.

4. *Levy duty where standard rate and preferential rate are specified.*—(1) Where in respect of any article a preferential rate of revenue duty is specified in the First Schedule, or is admissible by virtue of a notification under section 25 of the Customs Act,

1962 (52 of 1962) the duty to be levied and collected shall be at the standard rate, unless the owner of the article claims at the time of importation that it is chargeable with a preferential rate of duty, being the produce or manufacture of the United Kingdom or of such other preferential area as is notified under sub-section (3) and the article is determined, in accordance with the rules made under sub-section (2), to be such produce or manufacture.

(2) The Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of the United Kingdom or of any other preferential area.

(3) For the purposes of this section and the First Schedule, "United Kingdom" means the United Kingdom of Great Britain and Northern Ireland and "other preferential area" means any country or territory which the Central Government may, by notification in the Official Gazette, declare to be such area.

(4) Notwithstanding anything contained in sub-section (1), where the Central Government is satisfied that, in the interests of trade including promotion of exports, it is necessary to take immediate action for discontinuing the preferential rate, or increasing the preferential rate to a rate not exceeding the standard rate, or decreasing the preferential rate, in respect of an article specified in the First Schedule, the Central Government may, by notification in the Official Gazette, direct an amendment of the said Schedule to be made so as to provide for such discontinuance of, or increase or decrease, as the case may be, in the preferential rate.

(5) Every notification issued under sub-section (3) or sub-section (4) shall, as soon as may be after it is issued, be laid before each House of Parliament.

5. *Levy of a lower rate of duty under a trade agreement.*— (1) Where under a trade agreement between the Government of India and the Government of a foreign country or territory, duty at a rate lower than that specified in the First Schedule is to be

charged on articles which are the produce or manufacture of such foreign country or territory, the Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of such foreign country or territory and for requiring the owner to make a claim at the time of importation, supported by such evidence as may be prescribed in the said rules, for assessment at the appropriate lower rate under such agreement.

(2) If any question arises whether any trade agreement applies to any country or territory, or whether it has ceased to apply to India or any foreign country or territory, it shall be referred to the Central Government for decision and the decision of the Central Government shall be final and shall not be liable to be questioned in any court of law.

6. *Power of Central Government to levy protective duties in certain cases.*—(1) Where the Central Government, upon a recommendation made to it in this behalf by the Tariff Commission established under the Tariff Commission Act, 1951, (50 of 1951), is satisfied that circumstances exist which render it necessary to take immediate action to provide for the protection of the interests of any industry established in India, the Central Government may, by notification in the Official Gazette, impose on any goods imported into India in respect of which the said recommendation is made, a duty of customs of such amount, not exceeding the amount proposed in the said recommendation, as it thinks fit.

(2) Every duty imposed on any goods under sub-section (1) shall, for the purposes of this Act, be deemed to have been specified in the First Schedule as the duty leviable in respect of such goods.

(3) Where a notification has been issued under sub-section (1), the Central Government shall, unless the notification is in the meantime rescinded, have a Bill introduced in Parliament, as soon as may be, but in any case during the next session of Parliament following the date of the issue of the notification to give effect to the proposals in regard to the continuance of a protective duty of customs on the goods to which the notification relates,

and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder :

Provided that if the notification under sub-section (1) is issued when Parliament is in session, such a Bill shall be introduced in Parliament during that session :

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in Parliament, the notification shall cease to have effect on the expiration of the said period of six months, but without prejudice to the validity of anything previously done thereunder.

7. *Duration of protective duties and power of Central Government to alter them.*—(1) When the duty specified in respect of any article in the First Schedule is characterised as protective in column (6) of that Schedule, that duty shall have effect only up to and inclusive of the date, if any, specified in that Schedule.

(2) Where in respect of any such article the Central Government is satisfied after such inquiry as it thinks necessary that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in India and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, increase or reduce such duty to such extent as it thinks necessary.

(3) Every notification under sub-section (2), in so far as it relates to increase of such duty, shall be laid before each House of Parliament if it is sitting as soon as may be after the issue of the notification, and if it is not sitting within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that

the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(4) For the removal of doubts, it is hereby declared that any notification issued under sub-section (2), including any such notification approved or modified under sub-section (3), may be rescinded by the Central Government at any time by notification in the Official Gazette.

8. *Emergency power of Central Government to increase or levy export duties.*—(1) Where, in respect of any article, whether included in the Second Schedule or not, the Central Government is satisfied that the export duty leviable thereon should be increased or that an export duty should be levied, and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct an amendment of the Second Schedule to be made so as to provide for an increase in the export duty leviable or, as the case may be, for the levy of an export duty, on that article.

(2) The provisions of sub-sections (3) and (4) of section 7 shall apply to any notification issued under sub-section (1) as they apply in relation to any notification increasing duty issued under sub-section (2) of section 7.

9. *Additional import duty on bountyfed articles.*—(1) Where any country or territory pays, or bestows, directly or indirectly, any bounty or grant upon the production therein or the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Central Government may, by notification in the Official Gazette, impose an

additional duty equal to the net amount of such bounty or grant.

(2) The net amount of any such bounty or grant as aforesaid shall, from time to time, be ascertained, determined, and declared by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1).

(3) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.

10. *Rules to be laid before Parliament.*—Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall, thereafter, have effect only in such modified form or be of no effect, as the case may be so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

11. *Power of Central Government to alter duties under certain circumstances.*—(1) Where the Central Government is satisfied that it is necessary so to do for the purpose of giving effect to any agreement entered into before the commencement of this Act with a foreign Government, it may, by notification in the Official Gazette, increase or reduce the duties referred to in section 2 to such extent as each case may require ;

Provided that no notification under this sub-section increasing or reducing the duties as aforesaid shall be issued by the Central Government after the expiration of a period of one year from the commencement of this Act.

(2) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.

12. *Repeal and saving.*—(1) The Indian Tariff Act, 1934 (32 of 1934) and the Indian Tariff (Amendment) Act, 1949 (1 of 1949) are hereby repealed.

(2) Notwithstanding the repeal of any of the Acts mentioned in sub-section (1), anything done or any action taken (including any notification published and any rules and orders made or deemed to have been made under the provisions of those Acts and in force immediately before the commencement of this Act) shall, in so far as such thing or action is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the provisions of this Act and shall continue in force accordingly until superseded by anything done or any action taken under this Act.

13. *Consequential amendment of Act 52 of 1962.*—In the Customs Act, 1962, in sub-section (1) of section 12 and in sub-section (1) of section 14, for the words and figures "Indian Tariff Act, 1934", the words and figures "Customs Tariff Act, 1975" shall be substituted.

THE FIRST SCHEDULE—IMPORT TARIFF

(*See* section 2)

Rules for the interpretation of this Schedule

1. The titles of Sections and Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the Headings and any relative Section or Chapter Notes and, provided such Headings or Notes do not otherwise require, according to the provisions hereinafter contained. The classification of goods within a Heading shall be determined by applying as between sub-headings the like rules as are applicable between Headings.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), imported un-assembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles contained in rule 3.

3. When for any reason, goods are, *prima facie*, classifiable under two or more Headings, classification shall be effected as follows :

(a) The Heading which provides the most specific description shall be preferred to Headings providings a more general description.

(b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.

(c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the Heading which involves the higest rate of duty.

4. Goods not falling within any Heading of the Schedule shall be classified under the Heading appropriate to the goods to which they are most akin.

General Explanatory Note

The abbreviation "%" in any column of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

In any entry, if no rate of duty is shown in column (4) or column (5), the rate shown in column (3) shall be applicable.

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

Live animals

NOTE

This Chapter covers all live animals except :

(a) fish, crustaceans and molluscs falling within Chapter 3;

(b) microbial cultures and other products of Heading No. 30.02; and

(c) animal falling within Chapter 97.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
01.01/06	Live animals including live birds.	100%	...	...	...

CHAPTER 2

Meat and edible meat offals

NOTE

This Chapter does not cover:

(*a*) meat (including poultry liver) unfit or unsuitable for human consumption;

(*b*) guts, bladders or stomachs of animals and animal blood (Chapter 5); or

(*c*) animal fat, other than pig and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked (Chapter 15).

Heading No.	Sub heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
02·01/06	Meat including edible meat offals and pig and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked.	100%			

CHAPTER 3

Fish, crustaceans and molluscs

NOTE

This Chapter does not cover:

(*a*) marine mammals (Chapter 1) or meat thereof (Chapter 2);

(*b*) fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); or

(*c*) caviar or caviar substitutes (Chapter 16).

Heading No.	Sub-heading No. and description of article.	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
03 01/03	Fish, fresh (live or dead), chilled, frozen, dried salted or in brine; smoked fish whether or not cooked before or during the smoking process; crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled water, ...	60%			

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.

NOTES

1. "Milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of Heading No. 04.01/04.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective.
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
04.01/04	Milk and cream, fresh or preserved, butter (including ghee), cheese and curd:				
	(1) Not elsewhere specified	60%	...	...	...
	(2) Milk powder	60%	...	...	...
04.05/06	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not; natural honey ...	100%	...	...	...
04.07	Edible products of animal origin, not elsewhere specified or included ...	100%	...	...	...

CHAPTER 5

Products of animal origin, not elsewhere specified or included

NOTES

1. This Chapter does not cover:

(*a*) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(*b*) animal textile materials (other than horsehair and horsehair waste) and other products of Section XI; or

(*c*) prepared knots or tufts for broom or brush making (Chapter 96).

2. This Chapter does not cover hides or skins (including furskins) falling with Chapters 41 and 43; it covers skins and other parts of birds with their feathers or down, provided they are either unworked, or merely cleaned, disinfected or treated for preservation, but not otherwise mounted or worked.

3. This Chapter covers human hair, unworked, but the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

4. Throughout this Schedule, elephant, mammoth, mastodon, walrus, narwhāl and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
05·01/15	Products of animal origin, not elsewhere specified or inclu-				

1	2	3	4	5	6
	ded (for example, fish waste; birds' feathers and down not further worked than cleaned disinfected or treated for preservation; ivory, tortoise shell and other shells, unworked or simply prepared but not cut to shape; coral and similr substances, unworked or simply prepared; natural sponges);				
	(1) Not elsewhere specified	60%	...	...	
	(2) Ivory, unmanufactured	100%	...	90%	

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.

NOTES

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots or garlic and other products of Chapter 7.

2. In this Chapter, "florists' wares" is to be taken to include bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Heading No.	Sub-heading No. and description of article	Rate of duty			Dutation when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
06.01/04	Living plants and parts thereof, suitable for planting or for ornamental purposes; florists' wares	60%	...	...	...

CHAPTER 7

Edible vegetables and certain roots and tubers

NOTE

In this Chapter, "vegetables" is to be taken to include edible mushrooms, olives, tomatoes, potatoes, cucumbers, marrows, pumpkins, sweet peppers, fennel, parsley and garlic. The Chapter does not, however, cover:

(*a*) ground sweet peppers falling within **Heading** No. 09.04/10; or

(*b*) flours of peas or other dried leguminius vegetables and flour, meal and flakes of potato falling within Heading No. 11.08/09.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
07·01/06	Vegetables, fresh, dried, dehydrated or evaporated, provisionally preserved but not specially prepared for immediate consumption, dried leguminous vegetables, including pulses, shelled or unshelled; roots and tubers with high starch content; sago pith	100%	...	90%	...

CHAPTER 8

Edible fruit and nuts; peel of melons or citrus fruit

NOTES

1. This Chapter does not cover inedible fruits or nuts.

2. "Fresh" is to be taken to extend to goods which have been chilled.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
08. 01/13	Fruits, melon peel citrus fruit peel and nuts (shelled or not) fresh or dried, preserved by freezing (whether or not cooked, but not containing added sugar), provisionally preserved (for example, by sulphur dioxide gas, in brine in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
	1. Not elsewhere specified	100%	...	90%	...
	2. Raw cashew-nuts	100%	...	90%	...
	3. Dates	100%	...	90%	...
	4. Almonds	100%	...	90%	...
	5. Pistachio nuts	100%	...	90%	...

CHAPTER 9

Coffee, tea, mate and spices

NOTES

1. Heading No. 09.04/10 shall be taken to include spices mixed with other substances provided that the resulting mixtures retain the essential character of spices. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in Chapter 21.

2. This Chapter does not cover :

(*a*) sweet peppers, unground (Chapter 7) ; or

(*b*) cubeb pepper (Piper cubeba) and other products of heading No. 12.07.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins, coffee substitutes containing coffee in any proportion :				
	(1) Not elsewhere specified	100%	...	100% less 13 paise per kilogram	
	(2) Coffee canned or bottled	100%	...	90%	
09.02/03	Tea and mate	100%	...	100% less 26 paise per kilogram	
09/04/10	Spices (including mixed spices)				
	(1) Not elsewhere specified	100%	...	...	
	(2) Cardamoms, nutmegs and pepper; chillies, ginger and mace, unground	100 %	...	92½%	
	(3) Cloves	Rs. 60 per kilogram	...	Rs. 60 per kilogram less 7½%	
	(4) Cassia and cinnamon	Rs. 20 per kilogram	...	Rs. 20 per kilogram less 7½%	

CHAPTER 10

Cereals

NOTE

Except for rice, this Chapter does not cover grains which have been ground to remove the husk or pericarp or otherwise worked. However, the Chapter covers unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
10.01/07	Wheat, rice, maize and other cereals	Free	...		...

CHAPTER 11

Products of the milling industry; malt and starches; gluten; inulin.

NOTES

1. This Chapter does not cover:

(*a*) roasted malt put up as coffee substitutes and other coffee substitutes whether or not containing coffee (Heading No. 09.01 or Chapter 21);

(*b*) flours and meal prepared for use as infant food or for dietetic or culinary purposes falling within Chapter 19;

(*c*) corn flakes and similar products obtained by the swelling or roasting of cereals or cereal products falling within Chapter 19;

(*d*) pharmaceutical products (Chapter 30); or

(*e*) starches falling within Chapter 33, that is, those having the character of perfumery, cosmetics of toilet preparations.

2. (*A*) Products from the milling of the cereals listed in table below fall within this Chapter if they have, by weight on the dry product:

(*a*) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(*b*) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall to be classified in Chapter 23.

(*B*) Products falling within this Chapter under the above provisions shall be classified in Heading No. 11.01 (cereal flours) if the percentage passing through a silk gauge or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to be classified in Heading No. 11.02.

TABLE

Cereal	Starch content	Ash content	Rate of passage through a sieve with and aperture of	
			315 microns	500 microns
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	...
Barley	45%	3%	80%	...
Oats	45%	5%	80%	
Maize and sorghum	45%	2%	...	90%
Rice	45%	1.6%	80%	...
Buckwheat	45%	4%	80%	...

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
1·01	Cereal flours:				
	(1) Not elsewhere specified.	60%	...	...	...
	(2) Wheat flour	Free	...	...	...
11·02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked,				

1	2	3	4	5	6
	polished, pearled or kibbled but not further prepared), except husked, glazed, polished or broken rice :				
	(1) Not elsewhere specified.	100%	...	...	...
	(2) Cereal groats and cereal meal.	Free	...	...	...
11·03/09	Flours, meal and flakes of potatoes, of the leguminous vegetables and of the roots and tubers falling within Chapter 7 or of the fruits falling within Chapter 8 ; malt, roasted or not ; starches ; wheat gluten, whether or not dried:				
	(1) Not elsewhere specified.	60%	...	...	...
	(2) Malt, roasted or not.	100%	...	...	...

Chapter 12

Oil seeds and oleaginous fruit ; miscellaneous grains, seeds and fruit ; industrial and medical plants ; straw and fodder.

Notes

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to groundnuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products falling within Chapter 8 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of Heading No. 12.3, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing. Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing :

(*a*) leguminous vegetables (Chapter 7);

(*b*) spices and other products of Chapter 9;

(*c*) cereals (Chapter 10); or

(*d*) products falling within Heading No. 12.01 or 12.07.

3. Heading No. 12.07 is to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood. Heading No. 12.07 is, however, to be taken not to apply to:

(*a*) oil seeds and oleaginous fruit (Heading No. 12.01);

(*b*) medicaments and other products falling within Chapter 30;

(*c*) perfumery and other products falling within Chapter 33; or

(*d*) disinfectants, insecticides, fungicides, weed-killers or similar products falling within Chapter 38.

Heading No.	Sub-heading No. and description of article	Rate duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
12.01	Oil seeds and oleaginous fruit, whole or broken;				
	(1) Not elsewhere specified	60%	...	50%	...
	(2) Copra	60%	...	50%	...
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustared flour)	60%	...	...	...

1	2	3	4	5	6
12.03	Seeds, fruit and spores, of a kind used for sowing	60%	...	...	...
12 04/06	Sugar beet, whole or sliced, fresh, dried or powdered; sugarcane; chicory roots, fresh or dried, whole or cut, unroasted; hops	100%	...	...	...
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh, dried whole, cut crushed, ground or powdered, betel-nuts :				
	(1) Not elsewhere specified	100%	...	...	...
	(2) Goods used primarily in pharmacy, or for insecticiddai, fungicidal similar purposes	60%	50%	50%	...
	(3) Betel-nuts	Rs 3 07 per kilogram	...	3.00 per kilogram	...
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for humanfood, not falling within any other Heading	100%	...	...	
12.09/10	Cereal straw and husks unprepared or chopped but not otherwise prepared; hay and similar forage products.	60%	...	...	

mittee.

CHAPTER 13

Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts.

NOTE

Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The Heading is to be taken not to apply to:

(*a*) liquorice extract containing more than 10 per cent by weight of sucrose or when put up as confectionery (Heading No. 17.04/05);

(*b*) malt extract (Chapter 19);

(*c*) extracts of coffee, tea or mate (Chapter 21);

(*d*) alcoholic saps and extracts constituting beverages, and other products falling within Chapter 22;

(*e*) camphor, glycyrrhizin and other products falling within Chapter 29;

(*f*) medicaments falling within Heading No. 30.03 or blood-grouping reagents (Heading No. 30.04/05);

(*g*) tanning or dyeing extracts and other products falling within Heading No. 32.02/03;

(*h*) essential oils, concretes, absolutes and resinoids or aqueous distillates and aqueous solutions of essential oils falling within Chapter 33; or

(*ij*) rubber, balata, gutta-percha or similar natural gums and other products (Heading No. 40.01/04).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning:				
	(1) Not elsewhere specified	40%	...	...	...
	(2) Wattle bark	45%	...	...	...
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins gumresins and balsams:				
	(1) Not elsewhere specified	60%	...	...	...
	(2) Gums, Arabic, Benjamin (ras and cowrie) and dammar (including unrefined battu)	60%	...	50%	...
	(3) Asafoetida	60%	...	...	...
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other natural mucilages and thickeners, derived from vegetable products	60%	...	...	...

Chapter 14

Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included.

Notes

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. This Chapter covers, *inter alia*, split osier, reeds, bamboos and the like, rattan cores and drawn or split rattans. It does not, however, cover chipwood, wood wool or other products falling within Chapter 44, or prepared knots or tufts for broom or brush making (Chapter 96).

Heading No	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
14 01/05	Vegetable materials of a kind used primarily for plaiting, stuffing or in brushes or in brooms; hard seeds, pips, hulls and nuts, of a kind used for carving (for example corozo and dom); vegetable products not elsewhere specified or included	60%			

SECTION III

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS ; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES.

CHAPTER 15

Animal and vegetable fats and oils and their cleavage products ; prepared edible fats ; animal and vegetable waxes

NOTES

1. This Chapter does not cover :

(a) pig fat or poultry fat falling within Chapter 2 ;

(b) cocoa butter (Chapter 18);

(c) greaves and residues of Chapter 23 ;

(d) fatty acids in an isolated state, prepared waxes, medicaments, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any Heading in Section VI ; or

(e) factice derived from oils (Heading No. 40.01/04)

2. Soapstocks, oil foots and drugs, stearin, wool-grease and glycerol residues are to be taken to fall in Heading No. 15.14/17.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
15.01/06	Animal (including fish) fats and oils, crude, refined or purified :				

	(1) Note elsewhere specified	60%	...	....	...
	(2) Tallow	40%	...	...	...
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified				
	(1) Not elsewhere specified	60%	50%	...	...
	(2) Soya bean oil	60%	50%	...	...
	(3) Palm oil	60%	50%	...	...
15·08/13	Animal and vegetable oils. boiled, oxidised, dehydrated or otherwise modified; fatty acids, oils from refining; fatty alcohols; glycerol and glycerollyes; animals or vegetable oils hydrogenated or solidified by any other process; degras, margarine, imitation lard and other prepared animal faes.	60%	...	...	...
15.14/17	Spermaceti and insect or vegetable waxes whether or not coloured; residues resulting from the treatment of fatty substances or animal or vegetable waxes	60%	...	...	...

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO.

CHAPTER 16

Preparations of meat, of fish, of crustaceans or molluscs

NOTE

This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapter 2 and 3.

Heading No.	Sub-heading No. and description of article	Standard	Rate of duty		Duration when rates of duty are protective
			U. K.	other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
16.01/05	Prepared or preserved meat, fish including caviar substitutes, crustaceans and molluscs; meat extracts and meat juices; fish extracts	100%	...	...	

CHAPTER 17

Sugar and sugar confectionery

NOTES

1. This Chapter does not cover :

(a) sugar confectionery containing cocoa (Chapter 18);

(b) chemically pure sugars other than sucrose, glucose and lactose (Chapter 29); or

(c) medicaments and other products of Chapter 30.

2. Chemically pure sucrose, whatever its origin, is to be classified in Heading No. 17.01.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Area	
1	2	3	4	5	6
17.01	Beet sugar and cane sugar, solid	60%	...	...	...
17.02	Other sugars including glucose and lactose; sugar syrups; artificial honey (whethe or not mixed with natural honey) caramel	100%	...	...	...
17.03	Molasses, whether or not decolourised.	60%	...	...	...
17.04/05	Sugar confectionery not containing coca; flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	100%	...	...	...

CHAPTER 18

Cocoa and cocoa preparations

NOTES

1. This Chapter does not cover the preparations described in Chapter 19, Heading No. 22.01/02, 22.09 or 30.03 containing cocoa or chocolate.

2. This Chapter includes sugar confectionery containing cocoa and subject to Note 1 of this Chapter, other food preparations containing cocoa.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1 (1)	(2)	(3)	(4)	(5)	6
8.01/06	Cocoa and cocoa preparations (for example, cocoa beans, shells, husks, skins and waste, cocoa paste, cocoa butter, cocoa powder, chocolate and other food preparations containing cocoa).	100%	...	...	...

CHAPTER 19

Preparations of cereals, flour or starch; pastrycooks' products

NOTES

1. This Chapter does not cover:

(a) preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent or more by weight of cocoa (Chapter 18);

(b) biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (Chapter 23); or

(c) medicaments and other products of Chapter 30.

2. In this Chapter, "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Heading No	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
19.01/08	Malt extract ; preparations of flour, meal, starch or malt extract of a kind used for infant food or for dietectic or culinary purposes, containing less than 50 per cent, by weight of cocoa ; macaroni and similar products ; tapioca and sago and their substitutes ; prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes) ; ordinary and fine bakers' wares (for example, bread, rusks, biscuits, pastry and cakes)	100%	...		...

Chapter 20

Preparations of vegetables, fruit or other parts of plants

Notes

1. This Chapter does not cover :

(a) vegetables or fruit, prepared or preserved by the processes specified in Chapter 7 and 8 ; or

(b) products falling within Heading No. 17.04/05 (for example, fruit jellies, fruit pastes or the like in the form of sugar confectionery) or within Chapter 18 (for example, chocolate confectionery).

2. The vegetables of this Chapter are those which fall within Chapter 7 when imported in the states provided for in that Chapter.

3. This Chapter covers :

(a) edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger); and

(b) roasted groundnuts.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1	(2) (3) (4)		(5)	(6)	
20.01/07	Fruits preserved by freezing, containing added sugar ; fruits-peel and parts, preserved by sugar jams, Fruit Jellies, Marmalaids Fruit Jeuies Marmalades fruit puree and fruit pastes being cooked preparations : vegetable and fruit juices, the neither fermented nor containing alcohol; fruit or vegitables prepared or preserved by vinegar, acetic acid or otherwise.	100%	...	...	...

Chapter 21

Miscellaneous edible preparations

Notes

1. This Chapter does not cover :

(a) mixed vegetables of Chapter 7 ;

(b) roasted coffee substitutes containing coffee in any proportion and other products falling within Heading No. 09.01 ;

(c) spices and other products falling within Heading No. 09.04/10 ; or

(d) yeast put up as a medicament and other products of Heading No. 30.03.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in this Chpter.

3. For the purposes of Heading No. 21.07/07, the expression "homogenised composite food preparations" means, preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
21.01/07	Roasted chicory and roasted coffee substitutes, and extracts, essences and concentrates thereof; extracts, essences or concentes of coffee or tea or				

mate, and preparations with a basis of these extracts, essences or concentrates; mustard flour and prepared mustard; sauces; mixed condiments mixed seasonings; soups and broths; homgoenised composite food preparations; natural yeasts and prepared baking powders; food preparations not elsewhere specified or included.	100%	...	...	...

CHAPTER 22

Beverages, spirits and vinegar

NOTES

1. This Chapter does not cover :

(a) sea water (Chapter 25);

(b) distilled and conductivity water and water of similar purity (Chapter 28);

(c) acetic acid of a concentration exceeding 10 per cent. by weight of acetic acid (Chapter 29);

(d) medicaments of Heading No. 30.03; or

(e) products falling within Chapter 33 (for example, perfumery or toilet preparations)

2. For the purposes of Headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperaure of 15° Centigrade

Heading No	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
22.01/02	Waters, including spa waters and aerated waters (whether or not flavoured); lemonade, and other non-alcoholic beverages, not including fruit and vegetable juices falling within Chapter 20: ice and snow	100%	...	...	...
22.03/07	Beer made from malt; wine of fresh grapes, including grape must, in fermentation or with fermentation arrested; vermouths and other wines of fresh grapes, flavoured with aromatic extracts; other fermented beverages (for example, cider, perry and mead):				
	(1) Not elsewere specified	100%	..	...	...
	(2) Champagne and other sparkling wines, not containing morethan 42 per cent. of proof spirit	Rs.45 perlitre	...	...	...
	(3) Other wines, not containing more than 42 per cent, of proof spirit	Rs.30 perlitre	...	...	...
	(4) Wines containing more then 42 per cent of proof spirit	Rs.80 perlitre or 270%, whichever is higher.	...	...	...

Chapter.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :				
	(1) Not elsewhere specified	Rs.80 ... per litre or 270%, whichever is higher.	...	...	...
	(2) Denatured spiries (including ethyl alcohol and neutral spirits) of any strength	60%	...	...	...
22.09	Spirits (other than those of Heading No. 22·08); liquors and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:				
	(1) Not elsewhere specified	Rs. 80 ... per litre or 270%, whichever is higher.	...	...	...
	(2) Whisky, brandy and gin	Rs. 80 ... per litre or 270%, whichever is higher.	...	...	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
22·09 *contd.*	(9) Liqueurs and other spirituous beverages ; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages	Rs. 60 per litre or 170% whichever is higher plus Rs.5 per litre	...	...	...
22·10	Vinegar and substitutes for vinegar	60%	—	—	—

CHAPTER 23

Residues and waste from the food industries, prepared animal fodder.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
23·01/07	Residues and waste of food Industries(for example, inedible meat or fish flour or meal); milling				

	residues, waste from sugar, brewing and distilling and starch industries; oil-cake and other residues from oilextraction (except dregs); products of vegetable origin of a kind used for animal food, not elsewhre specified or included; sweetened forage and other prepared animal fodder.	60%	...	...	...

CHAPTER 24

Tobacco

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
24·01	Unmanufactured tobacco; tobacco refuse	Rs.50 per kilogram	...	...	...
24·02	Manufactured tobacco, tobacco extracts and essences	100%	...	...	..

SECTION V

MINERAL PRODUCTS

CHAPTER 25

Salt; sulphur; earths and stone; plastering materials, lime and cement.

NOTES

1. Except where the context otherwise requires, this Chapter is to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened; concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in respect of the goods described in Note 3.

2. This Chapter does not cover :

(a) sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28);

(b) ferrous earth colours containing 70 per cent. or more by weight of combined iron evaluated as Fe_2O_3 (Chapter 28);

(c) medicaments and other products of Chapter 30;

(d) perfumery, cosmetics or toilet preparations falling within Chapter 33;

(e) road and paving setts, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within Chapter 68;

(f) precious or semi-precious stones (Heading No. 71.02);

(g) cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grams each, of Chapter 38; optical elements of sodium chloride (Heading No. 90.01); or

(h) writing or drawing chalks, tailors' or billiards chalks (Heading No. 98.03/09).

3. The following goods are to be classified in this Chapter :

(a) quartzite, slate, monumental and building stones, dolomite and natural steatite, not further worked than roughly split, roughly squared or squard by sawing ;

(b) mica splittings and waste ;

(c) the following, whether or not calcined, namely, clay (for example kaolin and bentonite) ; andalusite ; kyanite ; sillimanite ; silliceous fossil meals and similar silliceous earths (for example, kieselghur, tripolite or diatomite) of an apparent specific gravity of 1 or less ; dolomite ; gypsum ; crude natural birates and concentrates thereof ;

(d) natural barium carbonate (witherite), whether or not calcined, other than barium oxide ;

(e) natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide ;

(f) strontianite, whether or not calcined, other than strontium oxide ;

(g) earth colours, whether or not clacined or mixed together ;

(h) natural abrasives, whether or not heat-treated ;

(ij) agglomerated dolomite (including tarred dolomite) ;

(k) meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; and

(l) macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling, or for railway or other ballast.

4. This Chapter also covers :

(a) pure sodium chloride ;

(b) unroasted iron pyrites ;

(c) limestone flux ;

(d) quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide ;

(e) crude natural boric acid containing not more than 85 per cent, of $H_3 BO_3$ calculated on the dry weight and

(f) broken pottery.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	E.U. K.	Other Preferential Areas	
1	2	3	4	5	6
25.01/32	Mineral substances, not elsewhere specified (including clay, earths, earth colours, natural abrasives; salt, sulphur, slate and stone); cements, all sorts, not elsewhere specified (including Portland cement and clinker); lime; plasters, with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry;				
	(1) Not elsewhere specified	60%	...	...	...
	(2) Asbestos raw including	40%	...	...	...
	(3) Battery grade manganese dioxide	60%	50%	50%	...
	(4) Cements, all sorts, not elsewhere specified (including Portland cement and clinker)	60%	...	...	...

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
25.01/32	(5) Cryolite, natural	40%	30%	30%	...
	(6) Fluor-spar	60%	...	...	...
	(7) Graphite, natural	60%	...	30%	...
	(8) Mineral phosphates, natural, imported in a form indicative of their use as fertilisers	Free	...	...	...
	(9) Rutile in granular or powder form for use otherwise than for extraction of metal	60%	...	...	...
	(10) Insoluble sulphur	60%	...	...	...
	(11) Sulphur of all kinds, other than insoluble sulphur, sublimed sulphur, precipitated sulphur and colloidal sulphur	10%	...	...	...

CHAPTER 26

Metallic ores, slag and ash

NOTES

1. This Chapter does not cover:

(a) slag and similar industrial waste prepared as macadam (Chapter 25);

(b) natural magnesium carbonate (magnesite), whether or not calcined (Chapter 25);

(c) basic slag of Chapter 31;

(d) slag wool, rock wool or similar mineral wools (Chapter 68);

(e) goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels and other waste and scrap, of precious metal (Heading No. 71.05/11); or

(f) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of Heading No. 26.01, "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the fissile or radio-activt metals of Chapter 28, or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The Heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
26.01	Metallic ores and concentrates; roasted iron pyrites				
	(1) Not elsewhere specified ...	60%	...	...	...
	(2) Antimony ore and concentrates ...	40%	...	...	...
	(3) Tungsten ore and Concentrates ...	40%	...	...	...
	(4) Zinc ore and concentrates...	40%	...	...	...
26.02/04	Slag, ash and residues containing metels or metallic compounds ...	40%	...	...	...

CHAPTER 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

NOTES

1. This Chapter does not cover:

(a) separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in Heading No. 27.11;

(b) medicaments falling within Heading No. 30.03; or

(c) mixed unsaturated hydrocarbons falling within Chapter 33 or Chapter 38.

2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tar by processing petroleum, or constituents exceeds that of the non-aromatic constituents. by any other process, provided that the weight of the aromatic

3. References in Heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No. 27.12/13 is to be taken to include not only paraffin wax and other waxes specified therein, but also similar products obtained by synthesis or by other processes.

5. "Flash point" shall be determined in accordance with the tests specified in respect of "Flash point" or "Flashing point" in the rules under the Petroleum Act, 1934 (30 of 1944); and where

such rules require the determination of temperature in terms of the Fahrenheit scale, the temperature as determined shall for the purposes of this Chapter be deemed to be the corresponding temperature in terms of the Centigrade scale.

6. "Smoke point" shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Central Government by notification in the Official Gazette.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other preferential Areas	
	2	3	4	5	6
27.01/06	Coal (including solid fuels manufactured therefrom); lignite; peat; coke and semi-coke of coal; of lignite or of peat; report carbon; mineral tars (including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products) ...	40%	...	...	...
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter ...	40%	...	...	...
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars, ...	40%	...	...	...
27.09	Petroleum oils and oils obtained from bituminous minerals, crude ...	Free	...	...	...

27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specifieed or included, containing not less than 70 per cent, by weight of petroleum oils or of oils abtained from bituminous minerals, these oils being the basic constituents of the preparations :		
	(1) Not elsewhere specified ...	40%	
	(2) Motor spirit, that is to say, any inflammable hydrocarbon (including any mixture of hydrocarbans) which has its flashing point below 24.4° Centigrade and which either by itself or in admixture with other substances, is suitable for use as fuel in sparkignition engines.	The rate at which excise duty is for the time being leviable on motor spirit	
	(3) Kerosene, that is to say, any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of twenty millimeters or more and is ordinarilly used as an illuminant in oil burning lamps.	The rate at which excise duty is for the time being leviable on kerosene.	
	(4) Aviation turbine fuel	The rate at which excise duty is for the time being leviable no kerosene.	

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
27.10 *contd.*	(5) High speed diesel oil and vaporising oil, That is to say any hydrocarbon oil (excluding mineral colza oil and white spirit) which has its flashing point at or above 24.4 Centigrade, ordinarily used as fuel in automotive engines and satisfies either of the following requirements: (i) the oil has a smoke point of 11 millimetres or more but less than 20 millimetres, or (ii) the oil has a smoke point of less than 11 millimetres but has a vicosity of less than 50 seconds by Red wood I Viscometer at 37.8° Centigrade and contains less than 1/4 percent. by weight of any bituminous substance.	Rs. 44.50... per kilolitre at 15° Centigrade or 16% whichever is higher.	...	...	
	(6) Diesel oil not elsewhere specified, that is to say, any hydrocarbon oil which is ordinarily used as fuel in stationary diesel engines and which satisfies the following requirements:	16%	...		

	(i) has its flashing point at or above 65.6° Centigrade, (ii) has a smoke point of less than 11 millimetres, (iii) contains 1/4 per cent or more by weight of any bituminous substance, and (iv) possesses a vicosity of less than 100 seconds by Redwood I Viscometer at 37.8° Centigrade.				
	(7) Furnace oil, that is to say, any hydrocarbon oil which is ordinarily used as furnace fuel and not suitable for use in sparkignition engines and which satisfies the following requirements: (i) has its flashing point at or above 65.6° Centigrade, (ii) has a smoke point of less than millimetres,	16%	...	...	...

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
27·10 *contd.*	(iii) contains 1/4 per cent. or more by weight of any bituminous substance, and (iv) possesses a viscosity of 100 seconds of more by Red-Wood I Viscometer at 37.8° Centigrade.				

	(8) Lubricating oil, that is to say, any oil as is ordinarily used for lubrication, excluding any hydrocarbon oil which has its flashing point below 93·3° Centigrade	40%	...	...	...
	(9) Hydrocarbon oil which has its flashing point at or above 93·3° Centigrade and is ordinarily used for the batching of jute or other fibre.	40%	...	...	...
	(10) Lubricating greases	40%	...	...	...
27·11	Petroleum gases and other gaseous hydrocarbons	60%	...	...	...
27·12/13	Petroleum jelly; paraffin wax, microcrystalline wax, slack wax ozokerite, lignite wax, and peat wax and other mineral waxes, whether or not coloured	60%	...	...	...
27·14/16	Petroleum bitumen, petroleum coke and other residues of petroleum oils obtained from bituminous minerals; bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands; bituminous mixtures based on natural asphalt, on natural or petroleum bitumen, on mineral tar or mineral tar pitch (for example, bituminous mastics, cutbacks)	60%	...	...	...

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES.

NOTES

1. (a) Goods (other than radio active ores) answering to a description in Note 2 (*a*) (*ix*) or 2 (*a*) (*x*) to Chapter 28 are to be classified in that Chapter and in no other Chapter of this Schedule.

(b) Subject to paragraph (a) above, goods answering to a description in Notes 2 (*a*) (*ii*), 2 (*a*) (*v*) and 2(*a*)(*vi*) to Chapter 28 are to be classified in that Chapter and in no other Chapter of this Section.

2. Subject to Note 1 above, goods classifiable within Chapter 30, 37 or 38 by reason of being put up in measured doses or for sale by retail are to be classified in those Chapters and in no other Chapter of this Schedule.

CHAPTER 28

Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes.

NOTES

1. Except where their context or these Notes otherwise require, this Chapter is to be taken to apply only to:

(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) products mentioned in (a) above dissolved in water;

(c) products mentioned in (a) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does

not render the product particularly suitable for some type of use rather than for general use ;

(d) the products mentioned in (a), (b) or (c) above, with an added stabiliser necessary for their preservation or transport ;

(e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.

2. The following products are to be classified in this Chapter :

(a) (i) alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and inter-mixtures or interalloys thereof; mercury ;

(ii) amalgams ;

(iii) artificial corundum ;

(iv) carbon black, anthracene black, acetylene black and lamp black ;

(v) colloidal precious metals ;

(vi) compounds inorganic or organic, of precious metals whether or not chemically defined ; compounds inorganic or organic of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together;

(vii) distilled and conductivity water and water of similar purity ;

(viii) Earth colours containing not less than 70 per cent by weight of combined iron evaluated as $Fe^2 O^3$;

(ix) fissile chemical elements and isotopes, namely, natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes ; radio-active chemical elements, namely, technetium, promethium, polonium, astatine, radon, francium, radium actinium, protactinium, neptunium, americium and other elements of higher atomic number; all other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV; compounds inorga-

nic or organic of such elements or isotopes whether or not chemically defined and whether or not mixed together; alloys (other than ferro-uranium), dispersions and cermets containing any of these elements or isotopes or their inorganic or organic compounds; nuclear reactor cartridges, spent or irradiated;

(x) other isotopes and their compounds, inorganic or organic, whether or not chemically defined.

(The term "isotopes" includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes or uranium depleted in U 235);

(xi) liquid air (whether or not rare gases have been removed); compressed air;

(xii) phosphides including ferro-phosphorus, containing 15 per cent or more by weight of phosphorus, and phosphor copper containing more than 8 per cent by weight of phosphorus; and

(xiii) sulphur, sublimed or precipitated; collodial sulphur.

(b) In addition to the organic compounds specified in (a) above, only the following compounds of carbon are to be classified in this Chapter:

(i) metal and non-metal carbides;

(ii) carbonates and percarbonates of inorganic bases;

(iii) carbon disulphide;

(iv) cyanides and complex cyanides of inorganic bases; fulminates, cyanates and thiocyanates of inorganic bases;

(v) dithionites stabilised with organic substances;

(vi) hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids;

(vii) oxides and oxyhalides of carbon;

(viii) solid hydrogen peroxide, carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives other than calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);

(ix) sulphoxylates; and

(x) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanates, diaminochromates (reineckates) and other complex cyanates of inorganic bases.

3. This Chapter does not cover :

(a) sodium chloride or other mineral products falling within Section V;

(b) organo-inorganic compounds other than those mentioneed in Notes 2 (a) and 2 (b) above;

(c) products mentioned in Note 1 or to Chapter 31;

(d) colouring matter and inorganic products of a kind used as luminophores falling within Heading No. 32.04/12;

(e) artificial graphite; products put up as charges for fire-exitinguishers or put up in fire extinguishing grenades, ink removers put up in packings for sale by retail and cultured crystals (other than optical elements) weighing not less than 2.50 grams each, of magnesium oxide or of the halides of the alkali or of the alkalineearth metals (Chapter 38) ;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (Headings Nos. 71.02 to 71.04) and precious metals falling within Chapter 71;

(g) the metal, whether or not chemically pure, falling within any Heading of Section XV;

(h) optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alklaine-earth metals (Heading No. 90.01) ; or

(ij) laboratory chemicals or reagents as defined in Note 2 to Chapter 29.

4. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in Chapter 38.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other preferential Areas	
1	2	3	4	5	6
28.01/58	Chemical elements, inorganic chemical compounds and other products as specified in Notes 1 and 2 to this Chapter:				
	(1) Not elsewhere specified ...	60%		50%	... ...
	(2) Aluminium fluoride ...	60%		50%	... ...
	(3) Aluminium oxide ...	60%		50%	... ...
	(4) Bleaching paste and bleaching power ...	40%		...	... ...
	(5) Borax and boric acid ...	60%		...	... ...
	(6) Carbon (including carbon black) ...	60%		...	... ...
	(7) Cryolite, synthetic ...	60%		50%	... ...
	(8) Iodine in crude form ...	60%		54%	... ...
	(9) Mercury (excluding A. R., B. P., U.S.P. or equivalent grade of purity in containers holding 500 grams or less. ...	40%		...	... ...
	(10) Silicon. ...	60%		...	... ...
	(11) Sodium hydrosulphite ...	60%		50%	... ...
	(12) Titanium dioxide ...	60%		50%	... ...
	(13) The following products, namely, ...	60%		...	... ...
	Acids, not elsewhere specified.				
	Air (compressed or liquid),				
	Alums,				
	Amalgams,				
	Ammonia, anhydrous,				
	Arsenic,				
	Azides.				

Bicarbonate
Borides,
Cadmium sulphide,
Carbides (for example, silicon carbide, boron carbide, metal carbides).
Chrome compounds,
Cobalt oxide,
Corundum, artificial,
Green copperas (ferrous sulphate)
Hydrides,
Lead compounds,
Magnesium compounds,
Nitrides,
Potassium compounds,
Selenium,
Silicides.
Soda ash,
Sodium cyanide,
Sodium silicate,
Uranium oxide,
Zinc compounds,

Chapter 29

Organic chemicals

Notes

1. This Chapter is to be taken to apply only to :

(a) separate chemically defined organic compounds, whether or not containing impurities;

(b) mixture of two or more isomers of the same organic compound (whether or not containing impurities), except mixture of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) the following products, whether or not chemically defined;

(i) antibiotics;

(ii) enzymes;

(iii) glycosides, natural or reproduced by synthesis, their salts, ethers, esters and other derivatives;

(iv) hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroid used primarily as hormones;

(v) provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent;

(vi) vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives; and

(vii) sugar ethers and sugar esters, and their salts;

(d) products mentioned in (a), (b) or (c) above dissolved in water;

(e) products mentioned in (a), (b) or (c) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;

(f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;

(g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product praticularly suitable for some types of use rather than for general use;

(h) diazonium salts, arylides used as couplers for these salts and fast bases for azoic dyes, diluted to standard strengths.

2. In addition to those specified in Note 1 above, this Chapter also covers all chemicals, organic or inorganic, whether or not

chemically defined, imported in packings not exceeding ½ kilogram or ½ litre and which can be identified with reference to their purity marking or other features to show them to be meant for use solely as laboratory chemicals.

3. This Chapter does not cover :

(a) fats and oils, of fish and marine mammals, whether or not refined, falling within Heading No. 15.01/06, or glycerol Heading No. 15.08/13) ;

(b) ethyl alcohol (Heading No. 22.08 or 22.09) ;

(c) methane and propane (Heading No. 27.11) ;

(d) the compounds of carbon mentioned in Note 2 of Chapter 28;

(e) urea (Heading No. 31.02/05;

(f) colouring matter of vegetable or animal orign, synthetic organic dyestuffs (including pigment dyestuffs) , synthetic organic products of a kind used as luminophores, products of the kind known as optical bleaching agents susbstantive to the fibre, natural indigo and dyes or other colouring matter put up in forms or packing of a kind sold by retail (Heading No. 32.04/12) ·

(g) metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cubic centmetres (Chapter 36) ;

(h) products put up as charges for fire-extinguishers or put in fire extinguishing grenades and ink removers put up in packings for sale by retail (Chapter 38) ; or

(ij) optical elements, for example, of ethylenediamine tartrate (Heading No. 90.01) .

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.,	Other Preferential Areas	
1	2	3	4	5	6
29.01/45	Organic compounds including antibiotics, enzymes, hormones, sulpha drugs vitamins and other products specified in Notes 1 and 2 to this Chapter:				
	(1) Not elsewhere specified	60%	50%	...	...
	(2) Acid cresylic	60%	54%	54%	...
	(3) The following alcohols, namely, Isopropyl alcohol, Methyl alcohol, Propyl alcohol	60%	...	...	...
	(4) The following hydrocarbons, namely, Benzene Ethyl benzene, Toluene, Xylene	40%	...	...	...
	(5) The following dye intermediates namely;	60%	50%	...	December 31st, 1977
	C–Acid (2-Chloro-5-toluidine-4-sulphonic acid or 6–chlorom-toluidine–4–sulphonic acid) H Acid, I-Acid (2-naphthylamine 5-hydroxy-7-sulphonic acid), J-Acid urea, Aceto-acet-anilide,				

Aceto-acet-o-chloro-anilide,
Aceto-acet-o-Toluidine,
Aceto acetic ester (ethyl/methyl),
i-amino anthraquinone,
2-Amino-anthraquinone (Beta-amino-anthraquinone),
O-amino azo toluene (2-3,/-dimethyl-4-amino-azo-benzene or 4-ortho-toluylazo ortho-toluidine)

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
29-01/45 Contd.	Amino Iso G-acid 1-Amino 6-nitro-2-naphthol-4-sulphoric acid, Anthraquinone Beta naphthalene thioglycolic acid (2-naphthyl thioglycolic acid), Beta Naphthol, Benzidine sulphate/Benzidine dihydro chloride, Benzoyl J-Acid (2-Benzoyl amino 5-naphthol-7-sulphonic acid), Chicago acid, 4-chloro-2-anisidine, M-chloro aniline,				

O-chloro aniline,
P-chloro aniline,
4-chloro-2-nitro anisole
4-chloro-2-nitro Aniline,
M-chloro para-xylene,
4-chloro-o-toluidine,
5-chloro-o-toluidine,
2 : 5 dichloro aniline,
1 : 4 diamino anthraquinone
1 : 5 diamino-anthraquinone,
2 : 5 Dicholoro nitro benzene,
Dimethylaniline,
2 : 5 dimethyl-4-chlorophenyl thioglycolic acid,
Dimethyl sulphate,
Dinitrostilbene disulphonic acid (4, 4/dinitrostilbene-, 2/ disulphonic acid),
Gamma acid,
Meta-phenylene diamine,
Meta-toluylene diamine,
Nevile Winther acid,
M-Nitro-an line,
O-nitro aniline,
P-nitro anisole,
P-nitrosophenol (I-hydroxy-4-nitro benzene),
Ortho anisidine,
Ortho nitro-toluene,
Ortho Tolidine,
M-nitro-p-toluidine (MNPT),
Para Anisidine,
Para Nitro aniline,
Para nitro-toluene,
Para nitro toluene sulphhnic acid or para-nitro toluene-ortho-sulphonic acid (toluene-4-nitro-2-sulphonic acid or benzene-I-methyl-4-nitro-2-sulphonic acid),
Para toluidine,
Para toluidine meta sulphonic acid,
Phenyl J. acid (2-phenyl-amino-5-naphthol-7-sulphonic acid or 2-phenylamino-5-hydroxy naphthalene-7-Sulphonic acid),

Peri acid,
Rhoduline acid,
G-Salt,
R Salt (2-naphthol-3, 6-disulphonic acid, Sodium salt),
Schaeffer's acid (2-naphthol-6-sulphonic acid),
Sodium naphthonate/naphthionic acid,
Sulphanalic acid,

Heading No.	Sub-heading No and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
29.01/45 Contd.	Tobias acid (2-naphthylamine 1-sulphonic acid), Trichloro benzene,				
	(6) The following dye intermediates, namely, Diamino Stilbene Disulphonic Acid (4, 4/diamino stilbene-2 2/ disulphonic acid), Diethyl Meta Amino Phenol (Meta-diethylamino Phenol), Metanilic acid, Ortho-Toluidine, Phenyl Peri Acid (Phenyl-aminonaphthalene-8 sulphonic acid), Quinizarine (1,4 dihydroxy-anthraquinone).	100%	90%	...	December 31st 1977

(7) Fast colour bases ordinarily used as coupling components	60%	...	...	...
(8) Fast colour salts	60%	...	...	...
(9) Naphthols ordinarily used as coupling components	60%	...	...	...
(10) The following compounds, namely, Acids, not elsewhere specified, Acetic acid, Carbolic acid (phenol), Citric acid, Tartaric acid, Camphor Rennet essence.	60%	...	...	...
(11) Aromatic chemicals, namely such organic chemicals as are ordinarily used for imparting aroma to perfumery cosmetics, toilet products, food products, and beverages	60%	50%	...	...
(12) Insecticide, pesticide, and fungicide chemicals	60%	50%	...	...
(13) Pharmaceutical chemicals that is, chemicals having prophylactic or therapeutic value and used solely or predominantly as drugs, not elsewhere specified	60%	50%	50%	...
(14) The following pharmaceutical chemicals, namely, Cocaine, Alkaloids of opium and their derivatives, Alkaloids of cinchona and other alkaloids which are chemically identical with cinchona alkaloids.	60%			
(15) Antibiotics	60%	54%	54%	...
(16) Sulpha drugs	60%	54%	54%	...
(17) Vitamins	60%	54%	54%	...
(18) Saccharine and such other				

substances as the Central Government may by notification in the Official Gazette declare to be of a like nature or use to saccharine; and intermediates used in the manufacture of saccharine or such other substances and notified by the Central Government as aforesaid	Rs. 20 per Kilogram	...	...	...
(19) Laboratory chemicals, organic and inorganic as defined in Note 2 to this Chapter	60%	50%	...	...

CHAPTER 30

Pharmaceutical Products

NOTES

1. For the purposes of Heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetitc, diabetic or fortified foods, tonic beverages, spa water) not falling within Heading No. 30.02 or 30.04/05 which are either :

(a) products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or

(b) unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Notes 3 (c) to this Chapter, the following are to be treated.

(A) As unmixed products :

(1) unmixed products dissolved in water ;

(2) all goods falling in Chapter 28 or 29; and

(3) simple vegetable extracts falling within Heading No. 13.03, merely stasdardised or dissolved in any solvent.

(B) As products which have been mixed :

(1) colloidal solutions and suspensions (other than colloidal sulphur);

(2) vegetable extracts obtained by the treatment of mixures of vegetable materials; and

(3) salts and concentrates obtained by evaporating natural mineral waters.

2. The Headings of this Chapter are to be taken not to apply to :

(a) aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (Chapter 33);

(b) dentifrices of all kinds, including those having therapetic or prophylactic properties, which are to be considered as falling within Chapter 33; or

(c) soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap falling within Chapter 34 ,containing added medicaments.

3. In Heading No. 30.04/05, "other pharmaceutical goods" is to be taken to apply, and to apply only, to :

(a) sterile laminaria and sterile laminaria tents;

(b) sterile absorbable surgical haemostatics;

(c) opacifying preparations for X-ray examination and diagnostic reagents (excluding those of Heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;

(d) blood-grouping reagents;

(e) dental cements and other dental fillings; and

(f) first-aid boxes and kits.

Heading No.	Sub-heading No and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Area	
1	2	3	4	5	6
30·01	Organo-therapeutic glands or other organs, dried, whether or not powdered: organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	60%	50%	50%	...
30·02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar product.	60%	50%	50%	...
30·03	Medicaments (including veterinary medicaments):				
	(1) Not elsewhere specified	60%	50%	50%	...
	(2) Medicaments containing spirits	Rs. 14.40 per litre or 60% whichever is higher plus Rs. 5 per litre.	Rs. 14.40 per litre or 60% whichever is higher plus Rs 5 per litre.	Rs. 14.40 per litre or 60% whichever is higher plus Rs 5 per litre.	...

₹0.04/05	Wadding, gauze, bandages and similar articles (for examples, dresings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes ; sterile surgical suture materials and other pharmaceutical goods specified in Note 3 to this Chapter.	60%	

CHAPTER 31

Fertilisers and allied chemicals

NOTES

1. Heading No. 31.02/05 includes the following :

(A) Goods which answer to one or other of the descriptions given below :

(i) Sodium nitrate containing not more than 16.3 per cent. by weight of nitrogen;

(ii) Ammonium nitrate, whether or not pure;

(iii) Ammonium sulphonitrate, whether or not pure;

(iv) Ammonium sulphate, whether or not pure;

(v) Calcium nitrate containing not more than 16 per cent. by weight of nitrogen;

(vi) Calcium nitrate-magnesium nitrate, whether or not pure ;

(vii) Calcium cyanamide containing not more than 25 per cent by weight of nitrogen, whether or not treated with oil; and

(viii) Urea, whether or not pure;

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together;

(C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances;

(D) Liquid fertilisers consisting of the goods described in (A) (ii) or (A) (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution;

(E) Goods which answer to one or other of the descriptions given below:

(i) basic slag;

(ii) disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;

(iii) superphosphates (single, double or triple);

(iv) calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine;

(F) Fertilisers consisting of any of the goods described in (E) above, but without quantitative criteria, mixed togeher;

(G) Fertilisers consisting of any of the goods described in (E) or (F) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances;

(H) Goods which answer to one or other of the descriptions given below:

(i) crude natural potassium salts (for example, carnallite, kainite and sylvinite);

(ii) crude potassium salts obtained by the treatment of residues of beet molasses;

(iii) potassium chloride, whether or not pure, except as provided in Note 3 (c) below;

(iv) potassium sulphates containing not more than 52 per cent by weight of K_2O;

(v) magnesium sulphate—potassium sulphate containing not more than 30 per cent by weight of K_2O;

(IJ) Fertilisers consistisg of any of the goods described in (H) above, but without quantitative criteria, mixed together; and

(K) Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof.

2. For the purposes of the quantitative criteria specified in Notes 1 (A), 1 (E) and 1 (H) above, the calculation is to be made on the dry anhydrous product.

3. This Chapter does not cover :

(a) animal blood of Chapter 5;

(b) separate chemically defined compounds [other than those answering to the descriptions in Note 1 (A), 1 (E), 1 (H) or 1 (K) above]; or

(c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2½ grams each, of Chapter 38; optical elements of potassium chloride (Heading No. 90.01).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free	...	...	...
31.02/05	Minerals or chemical fertilizers, nitrogenous, phospatic or potassic, and other fertilizers				

(1) Not elsewhere specified.	60%	50%	...	...
(2) Ammonium nitrate	60%	50%	...	...
(3) Monoammonium and diammonium orthosphates, whether or not pure and mixtures thereof	60%	...	...	...
(4) Ammonium sulphate	Free	...	...	...
(5) Potassium chloride (muriate of potash)	60%	...	...	...
(6) Potassium sulphate containing not more than 52 percent by weight of K 2O.	Free	...	...	...
(7) Sodium nitrate containing not more than 16.3 per cent. by weight of nitrogen.				
(8) Urea	60%	50%	...	...
(9) Composite fertilizers	Free	...	...	...

CHAPTER 32

Tanning and dyeing extracts; tannings and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks.

NOTES

1. This Chapter does not cover :

(*a*) separate chemically defined elements and compounds (except colouring matter of vegetable or animal origin, synthetic organic dyestuffs including pigment dyestuffs, optical bleaching agents substantive to the fibre and products of a kind used as luminophores, whether organic or inorganic; natural indigo; dyes or other colouring matter in forms or packings of a kind sold by retail) ; or

(b) tannates and other tannin derivatives of products falling within Chapter 29 or 35.

2. Heading No. 32.04/12 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre

3. Heading No. 32.04/12 is to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles.

4. Heading No. 32.04/12 is also to be taken to include solutions (other than collodions) consisting of any of the products specified in Heading No. 39.01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50 per cent of the weight of the solution.

5. In this Chapter, "colouring matter" does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. In Heading No. 32.05/12, "stamping foils" is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

(*a*) thin sheets composed of metallic powder (including powder if precious metal) or pigment, agglomerated with glue, geltain or other binder; or

(*b*) metal (for example, gold or aluminium) or pigment, deposited on paper, artifficial plastic material or other support.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.		
				Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
32.01	Tanning extracts of vegetable origin :				
	(1) Not elswhere specified	40%	...	...	...
	(2) Gambier	60%	...	50%	...
32.02/03	Tannins (tannic acids) and their derivatives; synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin) :				
	(1) Not elswhere specified	60%	...	50%	...
	(2) Mineral tannins	40%	...	...	...
32.04/12	Colouring matter; synthetic organic dyestuffs (including pigment dyestuffs); products of a kind used as luminophores; optical bleaching agents substantive to the fibre; prepared pigments colour lakes; paints, varnishes and enamels; prepared driers; putty, fillers and stoppings; glass frit and other glass in the form of powder, granules or flakes; stamping foils :				
	(1) Not elsewhere specified	100%	90%	...	...

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
2.04/12 —*contd*	(2) Pigment dyestuffs	100%	90%	...	...
	(3) Synthetic organic dyestuffs, not elsewhere specified	60%	...	...	...
	(4) Azodyes	60%	...	...	...
	(5) Sulphur dyes	60%	...	...	...
	(6) Vat dyes including solubilised vats	60%	...	...	...
	(7) Optical bleaching agents	60%	50%	50%	...
32.13	Writing ink, printing ink and other inks	60%	...	...	...

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetics and toilet preparations.

NOTE

This Chapter does not cover:

(*a*) compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages of Heading No. 22.09;

(*b*) soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap falling within Chapter 34; or

(*c*) spirits of turpentine or other products falling within Chapter 38.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protecti
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
33.01/06	Essential oils, natural or synthetic; aqueous distillates and aqueous solutions of essential oils including such products suitable for medicinal uses; concretes and absolutes; resinoids; perfumery, cosmetics and toilet preparations; room deodorisers:				
	(1) Not elsewhere specified	100%	...	...	
	(2) Natural essential oils of citronella, cinnamon and cinnamon leaf	...0%		100%	...

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes".

NOTES

1. This Chapter does not cover:

(*a*) separate chemically defined compounds; or

(*b*) dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (Chapter 33).

In this Chapter, the expression "soap" is to be taken to apply only to soap soluble in water. Soap organic surface-active

products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap falling within Chapter 34 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders in any form remain classified in this Chapter.

3. The reference in this Chapter to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 to Chapter 27.

4. "Prepared waxes, not emulsified or containing solvents" is to be taken to apply only to :

(*a*) mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes :

(*b*) mixtures of different classes of waxes (animal, vegetable, mineral or artificial) ; and

(*c*) mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

5. This Chapter is to be taken not to apply to :

(*a*) waxes falling within Heading No. 27.12/13 ; or

(*b*) separate animal waxes and separate vegetable waxes, merely coloured.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
34.01/07	Soap, organic surface-active agents, surface-active preparations, washing preparations, lubricating preparations (excluding preparations containing 70 per cent. or more by weight of petroleum oils or of oils obtained from bituminous minerals), artificial waxes prepared waxes not emulsified or containing solvents, polishing and scouring preparations, candles and similar articles, modelling pastes and dental waxes:				
	(1) Not elsewhere specified	100%	...	...	...
	(2) Artificial waxes, prepared waxes, lubricating preparations and preparations of a kind known as "dental wax" or "dental impression compounds"	60%	...	...	...
	(3) Organic surface-active agents and surface-active preparations	60%	50%	50%	...

CHAPTER 35

Albuminoidal substances; glues

NOTES

1. This Chapter does not cover:

(*a*) protein substances put up as medicaments falling within Heading No. 30.03; or

(*b*) gelatin postcards and other products of the printing industry (Chapter 49).

2. In this Chapter, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent.

Such products with a reducing sugar content exceeding 10 per cent fall in Heading No. 17.02.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
35.01/06	The following substances and their derivatives, namely, casein, albumins, gelatin (whether or not coloured or surface-worked); peptones and other protein substances; isinglass; hide powder; dextrins; soluble or roasted starches; glues not elsewhere specified or included:				
	(1) Not elsewhere specified	60%	..	...	...
	(2) Gelatin, refined	60%	...	...	...

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.

Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(*a*) or 2(*b*) below.

2. "Other combustible products" applies only to the following articles:

(*a*) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(*b*) liquid fuel (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cubic centimetres; and

(*c*) resin torches, firelighters and the like.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
36·01/08	Explosives including detonators and blasting fuses; pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets); matches; pyrophoric alloys and other combustible products as specified in Note 2 to this Chapter	60%	...	...	...

CHAPTER 37

Photographic and cinematographic goods

NOTES

1. This Chapter does not cover waste or scrap materials.

2. This Chapter covers:

(*a*) chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and

(*b*) unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

This Chapter does not cover photographic pastes or gums, varnishes or similar products.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
37·01/08	Photographic plates and film, sensitised, whether or not exposed or developed; sensitised paper, paperboard and cloth (including those used in X-ray, electrocardiographic, recording and photocopying work) whether or not exposed but not developed; cinematograph film; chemical products and flash light materials of a kind and in a form suitable for use in photography as specified in Note 2 to this Chapter :				
	(1) Not elsewhere specified	100%	90%	...	...
	(2) Cinematograph film, not exposed	50 paise per linear-meter	...	...	...
	(3) Cinematograph film exposed	Rs.1·60 per linear-meter.	...	...	...
	(4) X-ray film	60%	50%	...	...

Chapter 38

Miscellaneous chemical products

Notes

1. This Chapter does not cover—

(*a*) separate chemically defined elements or compounds with the exception of the following:

(1) artificial graphite;

(2) disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles;

(3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades;

(4) products specified in Note 2 (*d*), 2 (*g*), 2 (*h*) or 2 (*q*) below;

(*b*) mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, Chapter 21);

(*c*) medicaments (Heading No. 30.03).

2. The following goods are to be taken to fall within this Chapter and not within any other Chapter of the Schedule:

(*a*) activated natural mineral products;

(*b*) ceramic firing testers, fusible (for example, Seger cones);

(*c*) composite solvents and thinners for varnishes and similar products;

(*d*) cultured crystals (other than optical elements) weighing not less than 2.5 grams each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;

(*e*) fluxes and other auxiliary preparations for soldering, brazing or welding;

(*f*) fusel oils;

(*g*) ink removers put up in packings for sale by retail;

(*h*) mixed alkylenes with a very low degree of polymerisation;

(*ij*) pickling preparatinons for metal surfaces;

(*k*) plasters specially prepared for use in dentistry;

(*l*) prepared additives for mineral oils:

(*m*) prepared culture media for development of micro-organisms;

(*n*) prepared glazings, prepared dressings and prepared mordants of a kind used in textile, paper, leather or like industries;

(*o*) rosin and resin acids and their derivatives other than ester gums falling within Heading No. 39.01/06;

(*p*) spirits of turpentine and other terpenic solvents produced by distillation or other treatment of coniferous woods;

(*q*) stencil correctors put up in packings for sale by retail;

(*r*) wood tars, wood tar oils and wood naphtha; and

(*s*) chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs,

wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
38.01/19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included :				
	(1) Not elsewhere specified	60%	...	...	...
	(2) Activated carbon	60%	50%	50%	...
	(3) Anti-knock preparations and prepared additives for mineral oils.	60%	...	...	...
	(4) Artificial graphite	60%	...	50%	...
	(5) Compound catalysts	60%	50%	50%	...
	(6) Plasticisers, not elsewhere specified.	60%	50%	50%	...
	(7) Prepared rubber chemicals	60%	50%	50%	...
	(8) Stockholmeter, refined	40%	...	...	...
	(9) Water treatment chemicals, not elsewhere specified	60%	50%	50%	...

SECTION VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS. AND ARTICLES THEREOF ; RUBBER, SYNTHETIC RUBBERS, FACTICE, AND ARTICLES THEREOF.

CHAPTER 39

Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.

NOTES

1. This Chapter does not cover :

(a) stamping foils of Heading No. 32.04/12;

(b) artificial waxes (Chapter 34);

(c) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(d) saddlery or harness or travel goods, handbags or other receptacles falling within Chapter 42;

(e) plaits, wickerwork or other articles falling within Chapter 46;

(f) goods falling within Section XI (textiles and textile articles);

(g) footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;

(h) imitation jewellery falling within Heading No. 71.16;

(ij) articles falling within Section XVI (machines and mechanical or electrical appliances);

(k) parts of aircraft or vehicles falling within Section XVII;

(l) optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;

(m) articles falling within Chapter 91 (for example, clock or watch cases);

(n) musical instruments or parts thereof or other articles falling within Chapter 92;

(o) furniture and other articles of Chapter 94;

(p) brushes or other articles falling within Chapter 96;

(q) articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(r) buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2. In Heading No. 39.01/06 "condensation, polycondensation, polyaddition, polymerisation and copolymerisation products" are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:

(a) artificial plastics including artificials resins;

(b) silcones;

(c) resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

3. Heading No. 39.01/06 is to be taken to apply to materials in the following forms only:

(a) liquid or pasty (including emulsions, dispersions and solutions);

(b) blocks, lumps, powders (including moulding powders), granules, flasks and similar bulk forms;

(c) monofil of which any cross-sectional dimension exceeds one millimetere; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;

(d) plates, sheets, film, foil and strip (other than that classified in Heading No. 51.01/03 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use); and

(e) waste and scrap.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are preferential
		Standard	U.K.	Other Preferential Area	
1	2	3	4	5	6
39·01/06	Artificial resins such as condensation, polycondnsation polyaddtion polymerisation and copolymerisation products; artificial plastic materials, silicones; natural resins modified by fusion or esterification such as run gums or ester gums; regenerated cellulose; chemical derivatives of cellulose; vulcanised fibre; hardened proteios; chemical derivatives of natural rubber; other high polymers (including alginic acid, its salts and esters); linoxyn.	100%	...	...	...
39·07	Articles of the materials described in Heading No. 39·01/06,	100%	...	—	—

Chapter 40

Rubber, synthetic rubber, factice, and articles thereof

Notes

1. Except where the context otherwise requires, throughout this Schedule "rubber" means the following products, whether or not vulcanised or hardened; natural rubber, balata, gutta percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:

(a) knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts

or belting of rubberised knitted or crocheted fabric, of Heading No. 40.05/16); other elastic fabric or articles thereof;

(b) textile hosepiping and similar textile tubing, internally coated or lined with rubber (Heading No. 59.01/15) ;

(c) woven textile fabrics (other than the goods of Heading No. 40.05/16) impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1.5 kilograms per square meter; or

(ii) weighing more than 1.5 kilograms per square metre and containing more than 50 per cent. by weight of textile material; and articles of those fabrics;

(d) felt impregnated or coated with rubber and containing more than 50 per cent. by weight of textile material and articles thereof;

(e) bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;

(f) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabrics is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter :

(a) footwear or parts thereof falling within Chapter 64;

(b) headgear or parts thereof (including bathing caps) falling within Chapter 65;

(c) mechanical or electrical appliances or parts hereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;

(d) articles falling within Chapter 90, 92, 94 or 96;

(e) articles falling within Chapter 97 (other than sports gloves and goods falling within sub-heading (2) of Heading No. 40.05/16); or

(f) buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In this Chapter, the expression "synthetic rubber" is to be taken to apply to :

(a) unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length within a period of five minutes, to a length not greater than one-and-half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR) ;

(b) thioplasts (TM) ; and

(c) natural rubber modified by grafting or mixing with artificial plastic maerial, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the abovementioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. Heading No. 40.01/04 is to be taken not to apply to :

(a) natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcansing agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matters (other than colouring matters added solely for the purpose of identification), or with any other substance; however, latex merely stablised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in this Heading;

(b) rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or

(c) mixture of any of the products specified in Note 1 to this Chapter, whether or not compounded with any other substance.

This condition is, however, not applicable to reclaimed, waste or scrap rubber falling within this Heading.

6. Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber are to be classified in Heading No. 40.05/16.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
40·01/04	**Raw** rubber, natural of synthetic **rubber latex**, natural or synthetic (including mixtures thereof) whether or not pre-vulcanised; **balata, gutta-percha** and similar natural gums, factice derived from oils; reclaimed rubber; **waste** and scrap of unhardened rubber.	40%	—	...	—
40·05/16	Preparations (including master batches) of natural or synthetic rubber; manufactures of natural or synthetic rubber, whether or not vulcanised or hardened, not elsewhere specified; waste and scrap of hardened rubber				
	(1) Not elsewhere specified	100%	...	...	...
	(2) Rubber tyres and tubes for wheels of all kinds	100%	...	...	...
	(3) Transmission, conveyor or elevator belts or belting of vulcanised rubber.	40%	...	...	...

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILKWORM GUT).

CHAPTER 41

Raw hides and skins (other than furskins) and leather

NOTES

1. This Chapter does not cover :

(a) parings or similar waste, of raw hides or skins (Chapter 5);

(b) birdskins or parts of birdskins, with their feathers or down, falling within Chapter 5 or 67; or

(c) hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are however, to be classified in Heading No. 41.01 namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule, "composition leather" is to be taken to mean only substances with a basis of leather or leather fibre, in slabs, sheets or rolls.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.N.	Other Preferential Areas	
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool	Free	...	...	...
41.02/10	Boving cattle leather (including buffalo leather) and equine leather; sheep and lamb skin leather, other kinds of leather including composition leather; parings and other waste of leather or of composition leather	60%	...	...	...

CHAPTER 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

NOTES

1. This Chapter does not cover :

(a) sterile surgical catgut and similar sterile suture materials (Heading No. 30.04/05);

(b) articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Chapter 43);

(c) string or net bags of Section XI;

(d) articles falling within Chapter 64;

(e) headgear or parts thereof falling within Chapter 65;

(f) whips, riding-crops or other articles of Chapter 66;

(g) strings, skins for drums and the like, and other parts of musical instruments (Chapter 92);

(h) furniture or parts of furniture (Chapter 94);

(ij) articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(k) buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within Chapter 71 or Heading No. 98.01/02.

2. In this Chapter, "other articles of leather" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps including watch straps.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
42.01/06	Saddlery and harness of any materials; travel goods (for example; trunks and suit-cases), handbags, purses, brief-cases and similar containers (but excluding articles of basket-work and wickerwork); other aritcles of leather or of composition leather; articles made from gut or similar materials.	100%	...	...	...

CHAPTER 43

Furskins and artificial fur; manufactures thereof

NOTES

1. Throughout this Schedule, references to furskins, other than to raw furskins, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover :

(a) birdskins or parts of birdskins, with their feathers or down, falling within Chapter 5 or 67;

(b) raw hides or skins, with the hair on, of a kind falling within Chapter 41 [see Note 1 (c) to that Chapter] ;

(c) gloves consisting of leather and furskin or of leather and artificial fur (Chapter 42) ;

(d) articles falling within Chapter 64;

(e) headgear or parts thereof falling within Chapter 65; or

(f) articles falling within Chapter 97 (for example, toys, games and sports requisities).

3. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in this Chapter.

4. Throughout this Schedule, "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskin obtained by weaving (Heading No. 58.04/10).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
1	2	3	4	5	6
43·01/04	Furskins and artificial fur and articles made thereof ...	100%	...	...	...

SECTION IX

WOOD AND ARTICLES OF WOOD ; WOOD CHARCOAL CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK.

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES

1. This Chapter does not cover :

(a) wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (Heading No. 12.07);

(b) wood of a kind used primarily in dyeing or in tanning (Heading No. 13.01);

(c) activated charcoal (Chapter 38);

(d) articles falling within Chapter 46;

(e) footwear or parts thereof falling within Chapter 64;

(f) goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(g) goods falling within Chapter 68;

(h) imitation jewellery falling within Heading No. 71.16;

(ij) goods falling within Section XVII (for example, wheel wrights' wares);

(k) goods falling within Chapter 91 (for example, clocks and clock cases);

(l) musical instruments or parts thereof (Chapter 92);

(m) parts of firearms (Chapter 93);

(n) furniture or parts thereof falling within Chapter 94;

(o) articles falling within Chapter 97 (for example, toys, games and sports requisites);

(p) smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98; or

(q) wooden tools in which metal parts from the blade, working edge, working surface or other working part.

2. In this Chapter, "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. This Chapter covers articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

Heading No.	Sub heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
44·01/28	Wood in the rough, fuel wood, wood waste and wood charcoal; wood flour and wood wool; sawn and dressed timber veneered wood; plywood cellular wood, improved wood and reconstituted wood spools, bobbins and the like of turned wood, articles of wood, not elsewhere specified. ..	60%	...	... ...	

CHAPTER 45

Cork and articles of cork

NOTE

This Chapter does not cover :

(a) footwear or parts of footwear falling wihin Chapter 64 ;

(b) headgear or parts of headgear falling within Chapter 65 ;

or

(c) articles falling within Chapter 97 (for example, toys, games and sports requisites) .

Heading No.	Sub-heading No. and decription of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
45·01/04	Natural or agglomerated cork and articles thereof ; waste cork	40%	...	...	...

CHAPTER 46

Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork.

NOTES

1. In this Chapter, " plaiting materials " includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not srips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does not cover :

(a) twine, cordage, ropes or cables, plaited or not (Heading No. 59.01/15) ;

(b) footwear or headgear or parts thereof falling within Chapter 64 or 65 ;

(c) vehicles and bodies for vehicles, of basketware (Chapter 87); or

(d) furniture or parts thereof (Chapter 94).

3. Thoughout this Schedule, "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K	Other Preferential Areas	
1	2	3	4	5	6
46.01/03	Articles made of plaiting materials, including matting, mats and screens, basket-work and wickerwork	60%	...	...	...

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPER BOARD AND ARTICLES THEREOF

CHAPTER 47

Paper-making material

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	40%	...	...	....
47.02	Waste paper and paperboard; scrap article of paper or of paperboard, fit only for use in paper-making	100%	...	...	...

Chapter 48

Paper and paperboard, articles of paper pulp, of paper or of paperboard.

Notes

1. This Chapter does not cover :

(a) stamping foils of Heading No. 32.04/12;

(b) perfume and cosmetic papers (Chapter 33);

(c) soap papers, paper impregnated or coated with detergent, and cellulose wadding impregnated with polishes, creams or similar preparations (Chapter 34);

(d) paper or paperboard sensitised (Chapter 37);

(e) paper-reinforced startified artificial plastic sheeting, or vulcanised fibre or articles of such materials (Chapter 39) ;

(f) goods falling within Chapter 42 (for example, travel goods);

(g) articles falling within Chapter 46 (manufactures of plaiting material);

(h) paper yarn or textile articles of paper yarn (Section XI);

(ij) abrasive paper or paper backed mica splittings (Chapter 68) (paper coated with mica powder is, however, to be classified in this Chapter);

(k) metal foil backed with paper or paperboard (Section XV);

(l) perforated paper or paperboard for musical instruments (Chapter 92); or

(m) goods falling within Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. This Chapter cover, *inter alia*, paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, toilet paper in rolls or packets, cards for statistical machines, perforated paper and paperboard, cards Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

3. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely

incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Heading No.	Sub-heading No. and description of article	Rate of duty: Standard	Rate of duty: U. K.	Rate of duty: Other Preferential Areas	Duration when rates of duty are protective
1	2	3	4	5	6
48.01/21	Paper and paper board, all sorts, whether in rolls, sheets or cut to size or shape (including cellulose wadding, composite paper or paperboard and impregnated, coated, corrugated, embossed, perforated, surface coloured or decorated, ruled or printed paper or paperboard); filter blocks, slabs and plates of paper pulp; building board of wood pulp or vegetable fibre whether or not bonded with natural or artificial resins or similar binders; stationery made of paper or paperboard; articles not elsewhere specified, of paper, paperboard paper pulp or cellulose wadding;				
	(1) Not elsewhere specified	100%	...	...	...
	(2) Newsprint containing mechanical wood pulp amounting to not less than 70 per cent; of the fibre content (excluding chrome, marble, flint, poster, stereo and art paper)	40%	...	...	...
	(3) Other printing and writing paper	60%	...	...	...

CHAPTER 49

Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans.

NOTES

1. This Chapter does not cover :

(a) paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;

(b) playing cards or other goods falling within Chapter 97 ; or

(c) original engravings, prints or lithographs, postage, revenue or similar stamps, antiques of an age exceeding one hundred years or other articles falling within Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within Heading No. 49.01 and not within Heading No. 49.02.

3. Heading No. 49.01 is to be extended to apply to :

(a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;

(b) a pictorial supplement accompanying, and subsidiary to, a bound volume ; and

(c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in Heading No. 49.08/11.

4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications to be taken as falling within Heading No. 49.08/11.

5. For the purposes of Heading No. 49.03, "children's picture books" means books for children in which the pictures from the principal interest and the text is subsidiary.

6. In Heading No. 49.04/06, "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of Heading No. 49.08/11, "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
49.01	Printed books, booklets, brochures,	Free	...	...	...
49.02	Newspapers, journals and periodicals whether or not illustrated	Free	...	...	...
49.03	Children's picture books and painting books.	Free	...	...	...
49.04/06	Music, printed or in manuscript, whether or not bound or illustrated; maps and charts of all kinds (including atlases and printed globes); plans and drawings, for industrial, architectural, engineering' commercial or similar purposes whether original or reproductions on sensitised paper; manuscripts and typescripts	Free	...	...	...
49.07	Unused postage, revenue and similar stamps of current or new issue in India; stamp-impressed paper ; banknotes stock, share and bond ceritificates and similar documents of title; cheque books	100%	...	...	...
49.08/11	Transfer (De calcomanias); picture postcards, Christmas and other picture greeting' cards, calendars, printed pictures and photographs ; other printed matter, including trade catologues and avertising material	100%	...	...	...

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover :

(a) animal brush making bristles or hair, horsehair or horsehair waste (Chapter 5) ;

(b) human hair or articles of human hair (Chapter 5 or 67) except straining cloth of a kind commonly used in oil presses and the like (Heading No. 59.16/17) ;

(c) vegetable materials falling within Chapter 14 ;

(d) asbestos falling within Chapter 25 or articles of asbestos and the following products falling within Chapter 68 :

fabricated asbestos and articles thereof (for example asbestos board, thread and fabric; asbestos clothing, asbestos joining), reinforced or not ; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures ; friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials ;

(e) articles falling within Heading No. 30.04/05 (for example, wadding, gauze bandages and similar articles for medical or surgical purposes, sterile surgical suture materials) ;

(f) sensitised textile fabric (Chapter 37) ;

(g) monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding 5 millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46) ;

(h) woven textile fabrics, felt, bonded fibre or bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40 ;

(ij) skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within Chapter 43;

(k) articles of textile materials falling within Chapter 42 (saddlery, harness, travel goods, haversacks, handbags and similar containers);

(l) products and articles of Chapter 48 (for example, cellulose wadding);

(m) footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;

(n) headgear or parts thereof falling within Chapter 65;

(o) hair nets (Chapter 65 or 67, as the case may be);

(p) goods falling within Chapter 67;

(q) abrasive-coated threads, cords or fabric (Chapter 68);

(r) glass fibre or articles of glass fibre, other than emboridery with glass thread on a visible ground of fabric (Chapter 70);

(s) articles falling within Chapter 94 (furniture and bedding); or

(t) articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. (A) Goods classifiable in any Heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules :

(a) goods containing more than 10 per cent by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;

(b) all other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules :

(a) metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the

weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material ;

(b) where a Heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool), all those materials shall be treated as being one and the same;

(c) except as provided in (B) (a) above, the weight of constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarn referred to in Notes 3 and 4 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

(a) of silk, noil or other waste silk, of a weight exceeding 2 grams per metre (18,000 denier);

(b) of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding one gram per metre (9,000 denier);

(c) of true hemp or flax :

(i) polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000 metres;

(ii) not polished or glazed and of a weight exceeding 2 grams per metre ;

(d) of coir, consisting of three or more plies;

(e) of other vegetable fibres, of a weight exceeding 2 grams per metre; or

(f) reinforced with metal.

(B) Exceptions :

(a) yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal ;

(b) continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;

(c) silkworm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

(d) metallised yarn, not being yarn reinforced with metal; and

(e) chenille yarn and gimped yarn.

4. For the purposes of this Section, "made up" means :

(a) cut otherwise than into rectangles ;

(b) made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets) ;

(c) hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;

(d) cut to size and having undergone a process of drawn thread work;

(e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piecegoods composed of two or more fabrics assembled in layers, whether or not padded).

5. The Headings of Chapters 50 to 57 and, except where the context otherwise requires, the Headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 4 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

CHAPTER 50

Silk and waste silk

Heading No.	Sub-heading No. and description of article	Rae of duty			Duration when rates of duty are protective
		Standard	U.K.	Other preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
50.01	Silk-worm cocoons suitable for reeling.	50% plus Rs. 8.80 per kilogram.	...	...	December 31st 1979,
50.02	Raw Silk (not thrown) ...	50%	...	...	December.
50.03/07	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags); silk yarn.	50% *plus* Rs. 8.80 per kilogram	...	...	December 31st 1979.
50.08	Silk worm gut and imitation catgut of silk ...	100%	...	...	...
50.09/10	Woven fabrics of silk including waste silk and noil silk:				
	(1) Fabrics, not elsewhere specified; containing more than 90 per cent. of silk, including such fabrics embroidered with yarn of manmade fibres ...	100% *Plus* Rs. 13.70 per kilogram.	...	...	December 31st 1979.
	(2) Fabrics, not elsewhere specified containing more than 10 per cent and not more than 90 per cent silk. ...	100%	...	...	...

CHAPTER 51
Man-made fibres (continuous)

NOTES

1. Throughout this Schedule, "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either :

(a) by polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or

(b) by chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01/03 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. "Yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of which any cross-sectional dimension exceeds one millimetre is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in Heading No. 51.01/03 when of a width not exceeding 5 millimetres and in Chapter 39 in other cases.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
51.01/03	Yarn of man-made fibres (continuous) monofil, strip (artificial straw and the like) and immitation catgut, of man-made fibre materials. ..	100%	...	...	...
51.04	Woven fabrics of man-made fibres (continuous); including woven fabrics of monofil or strip of Heading No. 51.01/03.	100%	...	...	...

CHAPTER 52

Metallised textiles

Heading No.	Sub-heading No. and description of article	Rate of duty			
		Standard	U. K.	Other Preferential Areas	Duration when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
52.01	Metalised yarn, being textile yarn spun with metal or covered with metal by any process.	100%	...	...	...
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	100%	...	...	...

CHAPTER 53

Wool and other animal hair

Heading No.	Sub-heading No. and description of article	Rate of duty			
		Standard	U. K.	Other Preferential Areas	Duration when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
53.01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including pulled or garnetted rags):		...	...	...
	(1) Noils elsewhere specified	60%	...	...	...
	(2) Wool, raw and wool tops	40%	...	...	...
53.06/10	Yarn of sheep's or lambs' wool, or horsehair or of other animal hair	60%	...	...	...
53.11/13	Woven fabrics of sheep's or lambs' wool, of horsehair or of other animal hair	100%	...	...	...

CHAPTER 54

Flax and ramine

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
54·01/02	Flax and ramie, raw or processed but not spun; flax tow and waste and ramie noils and waste (including pulled or garnetted rags)	40%	...	...	...
54·03/04	Flax or ramie yarn ...	60%	...	...	...
54·05	Woven fabrics of flax or of ramie ...	100%	...	...	...

CHAPTER 55

Cotton

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
55·01/04	Cotton whether or not carded; or combed cotton linters and waste ...	40%	...	...	...
55·05/06	Cotton yarn ...	60%	...	...	...
55·07/09	Woven fabrics of cotton	100%	...	...	...

CHAPTER 56
Man-made fibres (discontinuous)

NOTE

In Heading No. 56.01/04 " continuous filament tow" is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

(a) length of tow exceeding 2 metres;

(b) twist less than 5 turns per metre ;

(c) weight per filament less than 6.6 milligrams per metre (60 denier) ;

(d) in the case of filaments described in Note 1 (a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent. of its length; and

(e) the total weight of tow more than 2 grams per metre (18,000 denier) .

Tow of a length not exceeding 2 metres is also to be classified in this Heading.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
56·01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags) of manmade fibres (continuous or discontinuous) whether or not carded or combed or otherwise prepared for spinning; continuous filament tow. ...	100%	...	...	....
56·05/06	Yarn of man-made fibres (discontinuous or waste)	100%	...	...	...
56·07	Woven fabres of man-made fibrics (discontinuous or waste)	100%	...	...	...

CHAPTER 57

Other vegetable textile material paper yarn and woven fabrics of paper yarn.

Heading No.	Sub-heading No. and description of article	Rate of duty: Standard	Rate of duty: U. K.	Rate of duty: Other Preferential Areas	Duration when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
57·01/04	Hemp, jute and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres.	40%	...	...	...
57·05/08	Yarn of hemp, of jute or of other vegetable textile fibres; paper yarn ...	60%	...	...	...
57·09/12	Woven fabrics of hemp of jute or of other vegetable textile fibres; woven fabres of paper yarn ...	100%	...	...	...

CHAPTER 58

Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery.

NOTES

1. The Headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter

59. However, embroidery on any textile base falls within Heading No. 58.04/10.

2. In Heading No. 58.01/03, "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purpose. This Heading is to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purpose of Heading No. 58.04/10, "narrow woven fabrics" means :

(a) woven fabrics of a width not exceeding 30 centimetres, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or made otherwise) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 centimetres; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 centimetres.

Narrow woven fabrics in the form of fringes are to be treated as falling within this Heading.

4. Heading No. 58.04/10 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within Heading No. 59.01/15.

5. In Heading No. 58.04/10, "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The Heading is to be taken not to apply to needlework tapestry (Heading No. 58.01/03).

6. The Headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Heading No.	Sub-heading No. and description of article	Rate of duty: Standard	Rate of duty: U. K.	Rate of duty: Other preferential Areas	Duration when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
58·01/03	Carpets, carpeting, rugs, mats and matting (made up or not); tapestries	100%	...	...	...
58·04/10	Pile and chenille fabrics, narrow woven fabrics; and other narrow fabrics; labels, badges and the like; chenille yarn (including flock chenille yarn); gimped yarn; braids; trimmings; net fabrics; lace; embroidery.	100%	...	...	...

Chapter 59

Wadding and felt; twine, cordage, ropes and cables; special fabrics impregnated and coated fabrics; textile articles of a kind suitable for industrial use.

Notes

1. For the purposes of this Chapter, "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and Heading No. 58.04/10, the braids and trimmings in the piece, the tulle and other net fabrics and lace of Heading No 58.04/10 and the knitted and crocheted fabrics of Chapter 60.

2. Heading No. 59.01/15 covers :

(i) textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponage or expanded) ; and

(ii) textile fabrics otherwise impregnated or coated, painted canvas, being theatrical scenery, studio back-cloths or the like.

It does not, however, cover :

(a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm. at a temperature between 15° and 30°C. (usually Chapter 39) ; or

(c) products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

Sub-paragraph (ii) above does not apply to:

(a) fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;

(c) fabrics covered with flock; dust, powdered cork or the like and bearing designs resulting from these treatments; or

(d) fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. Heading No. 59.16/17 is to be taken not to apply to:

(a) transmission, conveyor or elevator belting of a thickness of less than 3 millimetres; or

(b) transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (Heading No. 40.05/16)

4. In Heading No. 59.16/17, the expression "textile fabrics and textile articles, of a kind commonly used in machinery or plant" is to be taken to apply to the following goods which are to be taken as not falling within any other Heading of Section XI:

(a) textile products (other than those having the character of the products of Chapter 59), the following only:

(i) textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

(ii) bolting cloth;

(iii) straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;

(iv) woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or wept, or flat woven with multiple warp and/or weft ;

(v) textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;

(vi) textile fabrics of the metallised yarn falling within Heading No. 52.01 of a kind commonly used in paper-making or other machinery;

(vii) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;

(b) textile articles (other than wicks, textile hosepiping and transmission, conveyor or elevator belts or belting) of a kind

commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Heading No.	Sub-heading No and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
59-01/15	Wadding, felt, bounded fibre fabrics, similar bounded yarn fabrics, twine, cordage, ropes and cables and articles thereof (including nets and netting); impregnated, coated; covered or laminated textile fabrics elastic fabrics wicks and textile hose piping.	100%	...	...	...
59.10/17	Transmission, conveyor elevator belts or belting of textile material, whether or not strengthened with metal or other material; textile fabrics and textile articles, of a kind commonly used in machinery or plant.	40%			

Chapter 60

Knitted and crocheted goods

Notes

1. This Chapter does not cover:

(a) crochet lace of Heading No. 58.04/10;

(b) knitted or crocheted goods falling within Chapter 59;

(c) corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (Chapter 61);

(d) old clothing or other articles falling within Heading No. 63.01; or

(e) orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90.19).

2. This Chapter is to be taken to apply to knitted or crocheted articles and to parts thereof :

(a) knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;

(b) made up, by sewing or otherwise.

3. This Chapter includes goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

4. For the purposes of this Chapter :

(a) "elastic" means consisting of textile materials combined with rubber threads; and

(b) "rubberised" means impregnated, coated, covered or laminated with rubber; or made with textile thread impregnated, coated or covered with rubber;

Heading No.	Sub heading No and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	6)
60·01/00	Knitted or croched fabric whether or not elastic or rubberised; undergarments and outer garments gloves, stockings and the like, knitted or crocheted, or made of knitted or crocheted fabric.	100 %	...	..	...

CHAPTER 61

Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods.

NOTES

1. This Chapter applies to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of Heading No. 58.04/10, tulle or other net fabrics and lace) or of fabric of metal thread, but does not apply to articles of knitted or crocheted material other than corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters and the like.

2. This Chapter does not cover:

(a) old clothing or other articles falling within Heading No. 63.01; or

(b) orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90.19).

3. This Chapter is to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Corsets and like articles referred to in Note 1 to this Chapter however, also include fabrics knitted or crocheted to shape for making such articles whether imported as separate items or in the form of a number of items in the length.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
61.01/11	Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods falling within Chapter 60.	100%	...	...	...

CHAPTER 62

Other made up textile articles

NOTES

1. This Chapter applies to the articles of the kind described therein only when made up of any textile fabric (other than felt and bonded fabric or similar bonded yarn fabrics) or of the braids or trimmings of Heading No. 58.04/10, not being knitted or crocheted goods.

2. This Chapter does not cover goods falling within Chapter 58, 59 or 61 Heading No. 63.01.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when ratee of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
62·01/05	Other made up textiles including travelling rugs, blankets, household linen, curtains and other furnishing articles, sacks and bags, tarpaulins, tents and camping goods. 100%	...	...		

CHAPTER 63

Old clothing and other textile articles; rags

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within Chapter 58), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk packings ...	100%	...	...	...
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables ...	40%	...	...	...

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS.

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

NOTES

1. This Chapter does not cover:

(a) footwear, without applied soles, knitted or crocheted (Chapter 60) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (Chapter 62);

(b) old footwear falling within Heading No. 63:01;

(c) articles of asbestos (Chapter 68);

(d) orthopaedic footwear or other orthopaedic appliances, or parts thereof (Heading No. 90:19); or

(e) toys and skating boots with skates attached (Chapter 97).

2. In this Chapter, "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate Headings) or buttons or other goods falling within Heading No. 98.01/02.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
64.01/06	Footwear, all sorts, of any material except asbestos and parts thereof of any except asbestos or metal; gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	100%	...	...	...

CHAPTER 65

Headgear and parts thereof

NOTE

This Chapter does not cover:

(a) old headgear falling within Heading No. 63.01;

(b) hair nets of human hair (Chapter 67);

(c) asbestos headgear (Chapter 68); or

(d) dolls' hats or other toy hats, or carnival articles of Chapter 97.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
65.01/07	Headgear and parts thereof including hair nets	100%	...	...	...

CHAPTER 66

Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof.

NOTES

1. This Chapter does not cover:

(a) measure walking-sticks or the like (Heading No. 90.16);

(b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. This Chapter does not apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within this Chapter are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
66.01/03	Umbrellas and sunshades, all sorts; walking-sticks and the like; parts, fittings, trimmings and accessories of the foregoing	100%	...	...	...

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans.

NOTE

This Chapter does not cover :

(a) straining cloth (Heading No. 59.16/17) ;

(b) floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) footwear (Chapter 64);

(d) headgear (Chapter 65);

(e) feather dusters, powder-puffs or hair sieves (Chapter 96);

(f) toys, sports requisites or carnival articles (Chapter 97);

(g) goods (for example, bedding) in which feathers or down constitute only filling or padding ;

(h) articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding ;

(ij) articles of glass (Chapter 70); or

(k) artificial flowers, foliage or fruit of pottery, stone, metal, wood, or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
67.01/05	Skins and other parts of birds with their feathers or down ; prepared feathers and down and articles made of feathers or of down ; artificial flowers ; human or animal hair ; worked ; articles of human hair ; wigs and the like, and animal hair prepared for use in making them ; fans (non-mechanical)	100%	...	...	...

SECTION XIII

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS MICA AND OF SIMILAR MATERIALS ; CERAMIC PRODUCTS ; GLASS AND GLASSWARE.

CHAPTER 68

Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials.

NOTE

This Chapter does not cover :

(a) goods falling within Chapter 25;

(b) coated or impregnated paper falling within Chapter 48 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);

(c) coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);

(d) articles falling within Chapter 71;

(e) tools or parts of tools, falling within Chapter 82;

(f) lithographic stones of Heading No. 84.34;

(g) electrical insulators or fittings of insulating material falling within Heading No. 85.18/27;

(h) dental burrs (Heading No. 90.17/18);

(ij) goods falling within Chapter 91 (for example, clocks and clock cases);

(k) articles falling within Chapter 95;

(l) articles falling within Chapter 97 (for example, toys, games and sports requisites);

(m) goods falling within Headings Nos. 98.01/02 and 98.03/09 (for example, buttons, slate pencils or drawing slates); or

(n) works of art, collectors' pieces or antiques (Chapter 99).

Heading No.	Sub-heading No and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
68.01/16	Articles of natural or artificial stone, of agglomerated natural or artificial abrasives, of plastering material, of cement, of concrete of asbestos of asbestos-cement or cellulose fibre-cement, or of mica; articles of vegetable materials agglomerated with mineral binders; mineral wools; expanded mineral materials; articles of other mineral substances, not elsewhere specified or included:				
	(1) Not elsewhere specified ...	100%	...	..	
	(2) Grinding stones, grinding wheels and the like, of natural stone, of agglomerated natural or artificial abrasives, and segments or other finised parts of such stones and wheels but excluding hand polishing stones, whetstones, oilstones, and hones ...	40%	...	...	

Chapter 69

Ceramic products

Notes

1. The Headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04/08, 69.09 and 69.10/14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover :

(a) goods falling within Chapter 71 (for example, imitation jewellery);

(b) cermets falling within Chapter 81;

(c) electrical insulators or fittings of insulating material falling within Heading No. 85.18/27;

(d) artificial teeth (Heading No. 90.19) ;

(e) goods falling within Chapter 91 (for example, clocks and clock cases);

(f) articles falling within Chapter 97 (for example, toys, games and sports requisites);

(g) smoking pipes, buttons or other articles falling within Chapter 98; or

(h) original statuary, collectors' pieces or antiques (Chapter 99)

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
69.01/02	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite); refractory bricks, blocks, tiles and similar refractory constructional goods. ...	60%	...	...	...
69.03	Other refractory goods (for example retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes sheaths and rods) ...	60%	...	...	...
69.04/08	Building bricks, roofing tiles, earth and wall tiles and other constructional goods; piping, conduits and guttering (including angles, bends and similar fittings) ...	100%	...	...	...
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods ...	60%	...	...	
69.10/14	Other articles including sanitary fixtures, tableware and domesticware ...	100%	...	...	...

CHAPTER 70

Glass and glassware

NOTES

1. This Chapter does not cover :

(a) ceramic enamels (Heading No. 32.04/12);

(b) goods falling within Chapter 71 (for example, imitation jewellery);

(c) electrical insulators or fittings of insulating material falling within Heading No. 85.18/27;

(d) hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;

(e) toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of that Chapter); or

(f) buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98

2. For the purposes of Heading No. 70.20, the expression "wool" means :

(a) mineral wools with a silica (SiO_2) content not less than 60 per cent. by weight ;

(b) mineral wools with a silica (SiO_2) content less than 60 per cent. but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5 per cent. by weight or a boric oxide (B_2O_3) content of more than 2 per cent. by weight.

Mineral wools which do not comply with the above specifications fall in Chapter 68.

3. For the purposes of this Schedule, "glass" is to be taken to extent to fused quartz and fused silica.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
1	2	3	4	5	6
70.01/16	Glass and glassware, including containers for the conveyance or packing of goods, envelopes for electric lamps, electronic valves or the like, inners for vacuum flasks, articles of stationery, illuminating glassware, optical elements of glass not optically worked nor of optical glass, clock and watch glasses and briks, tiles slabs and similar articles of a kind commonly used in building	100%	...	...	...
70.17/18	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules optical glass and elements of optical glass, other than optically worked elements: blanks for corrective spectacle lenses	60%	...	...	...
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, and similar fancy or decorative glasswares, and articles of glassware made therefrom; glass cubes and small glass plates, for decorative purposes: artificial eyes of glass, excluding those for wear by humans: ornaments and other fancy articles of lamp worked glass grains (ballotine)	100%	...	...	...

Heading No.	Sub-heading No. and description of article	Rate of duty: Standard	Rate of duty: U. K.	Rate of duty: Other Preferential Areas	Duration when rates of duty are protective
1	2	3	4	5	6
70.20	Glass fibre (including wool), yarns fabrics, and articles made therefrom	60%	...	...	...
70.21	Other articles of glass	100%	...	...	...

SECTION XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY COIN

CHAPTER 71

Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery.

NOTES

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) of pearls or of precious or semi-precious stones (natural, synthetic, or reconstructed) ; or

(b) of precious metal or of rolled precious metals, are to be classified within this Chapter and not within any other Chapter.

2. This Chapter does not cover :

(a) amalgams of precious metal, and colloidal precious metal (Chapter 28);

(b) sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;

(c) goods falling within Chapter 32 (for example, lustres);

(d) handbags and other articles falling within Chapter 42;

(e) goods of Chapter 43;

(f) goods falling within Section XI (textiles and textile articles);

(g) footwear (Chapter 64) and headgear (Chpater 65);

(h) umbrellas, walking-sticks and other articles falling within Chapter 66;

(ij) fans and hand screens of Chapter 67;

(k) coin (Chapter 72 or 99);

(l) abrasive goods falling within Chapter 68 or 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi precious stones (natural, synthetic or reconstructed);

(m) goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);

(n) arms or parts thereof (Chapter 93);

(o) articles covered by Note 2 to Chapter 97;

(p) articles falling within Chapter 98 other than buttons, studs, cuff-links, combs, hair-slides and the like; or

(q) original sculptures and statuary and collectors' pieces (Heading No. 99.04/05) and antiques of an age exceeding one

hundred years (Heading No. 99.06) other than pearls or precious or semi-precious stones.

3. (a) "Pearls" is to be taken to include cultured pearls.

(b) "Precious metal' means silver, gold, platinum and other metals of the platinum group, namely, iridium, osmium, palladium, rhodium and ruthenium.

4. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as two per cent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

(a) an alloy containing two per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum;

(b) an alloy containing two per cent. or more, by weight, of gold but no platinum, or less than two per cent., by weight, of platinum, is to be treated only as an alloy of gold;

(c) other alloys containing two per cent. or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

5. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with Note 4 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

6. "Rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by

soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. This expression is also to be taken to cover base metal inlaid with precious metal.

7. (a) In Heading No. 71.12/15, "jewellery, goldsmiths, and silver-smiths' wares and other articles of precious metal or rolled precious metal and parts thereof" does not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims). "Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)" does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

(b) For the purposes of this Heading, "jewellery" means :

(i) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia), and

(ii) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

(c) For the purposes of this Heading, "goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

8. For the purposes of Heading No. 71.16, "imitation jewellery" means articles of jewellery within the meaning of paragraph (b) (i) of Note 7 above (but not including buttons, studs, cuff-links, dress combs, hair-slides or the like of Headings Nos. 98.01/02 and 98.12/14), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed :

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 1st July ; 1975/Asadha 10, 1897 (Saka)

THE CONSERVATION OF FOREIGN EXCHANGE AND PREVENTION OF SMUGGLING ACTIVITIES (AMENDMENT) ORDINANCE, 1975

No. 6 OF 1975

Promulgated by the President in the Twenty-sixth Year of the Republic of India.

An Ordinance to amend the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974.

WHEREAS a grave emergency exists whereby the security of India is threatened by external aggression and internal disturbance ;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1. (1) **Short title and commencement**:-This Ordinance may be called the Conservation of Foreign Exchange and Prevention of Smuggling Activities (Amendment) Ordinance, 1975.

(*2*) It shall come into force at once.

2. **Act 52 of 1974 to be temporarily amended:**—During the period of operation of this Ordinance the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (hereinafter referred to as the principal Act) shall have effect subject to the amendments specified in sections 3, 4 and 5.

3. Insertion of new section 5A:—After section 5 of the principal Act, the following section shall be inserted, namely :—

"**5A Grounds of detention severable**:—Where a person has been detained in pursuance of an order of detention under sub-section (1) of Section 3 which has been made on two or more grounds, such order of detention shall be deemed to have been made separately on each of such grounds and accordingly.—

(*a*) Such order shall not be deemed to be invalid or inoperative merely because one or some of the grounds is or are—

(*i*) Vague,
(*ii*) non-existent,
(*iii*) not relevant,
(*iv*) not connected or not proximately connected with such person, or
(*v*) invalid for any other reason whatsoever

and it is not therefore possible to hold that the Government or officer making such order would have been satisfied as provided in sub-section (1) of section 3 with reference to the remaining ground or grounds and made the order of detention;

(*b*) the Government or officer making the order of detention shall be deemed to have made the order of detention under the said sub-section (1) after being satisfied as provided in that sub section with reference to the remaining ground or grounds."

4. Amendment of Section 12.—In section 12 of the principal Act, after sub-section (5), the following sub-section shall be inserted, namely :—

"(6) Notwithstanding anything contained in any other law and save as otherwise provided in this section, no person against whom a detention order made under this Act is in force shall be released whether on bail or bail bond or otherwise."

5. Insertion of new section 12A. After section 12 of the principal Act, the following section shall be inserted namely :—

'12A. Special provisions for dealing with emergency. (1) Notwithstanding anything contained in this Act or any rules of natural justice, the provisions of this section shall have effect during the period of operation of the Proclamation of Emergency issued under clause (1) of article 352 of the Constitution on the 3rd day of December, 1971, or the Proclamation of Emergency issued under that clause on the 25th day of June, 1975, or a period of twelve months from the 25th day of June, 1975, whichever period is the shortest.

(2) When making an order of detention under this Act against any person after the commencement of the Conservation of Foreign Exchange and Prevention of Smuggling Activities (Amendment) Ordinance, 1975, the Central Government or the State Government or, as the case may be, the officer making the order of detention shall consider whether the detention of such person under this Act is necessary for dealing effectively with the emergency in respect of which the Proclamations referred to in sub section (1) have been issued (hereafter in this section referred to as the emergency) and if, on such consideration, the Central Government or the State Government or as the case may be, the officer is satisfied that it is necessary to detain such person for effectively dealing with the emergency, that Government or officer may make a declaration to that effect and communicate a copy of the declaration to the person concerned :

Provided that where such declaration is made by an officer, it shall be reviewed by the appropriate Governt ment with fifteen days from the date of making of the declaration and such declaration shall cease to have effec- unless it is confirmed by that Government, after such review, within the said period of fifteen days.

(3) The question whether the detention of any person in respect of whom a declaration has been made under sub-section (2) continues to be necessary for effectively dealing with the emergency shall be reconsidered by

the appropriate Government within four months from the date of such declaration and thereafter at intervals not exceeding four months, and if, on such reconsideration, it appears to the appropriate Government that the detention of the person is no longer necessary for effectively dealing with the emergency, that Government may revoke the declaration.

(4) In making any consideration, review or reconsideration under sub-section (2) or (3), the appropriate Government or officer may, if such Government or officer considers it to be against the public interest to do otherwise, act on the basis of the information and materials in its or his possession without disclosing the facts or giving an opportunity of making a representation to the person concerned.

(5) It shall not be necessary to disclose to any person detained under a detention order to which the provisions of sub-section (2) apply, the grounds on which the order has been made during the period the declaration made in respect of such person under that sub-section is in force, and, accordingly, such period shall not be taken into account for the purposes of sub-section (3) of section 3.

(6) In the case of every person detained under a detention order to which the provisions of sub-section (2) apply, being a person in respect of whom a declaration has been made thereunder, the period during which such declaration is in force shall not be taken into account for the purpose of computing—

(i) the periods specified in clauses (*b*) and (*c*) of section 8 ;

(ii) the periods of "one year" and "five weeks" specified in sub-section (1), the period of "one year" specified in sub-section (2) (i), and the period of "six months" specified in sub-section (3), of section 9.'

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

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